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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Contents

Intr	roduction	1
1.	Current and Historical Data	3
	1999 Population Estimates	5
	Minnesota Counties and Economic Development Regions: Map	6
	Major State Aids	9
	Education Aid	10
	Human Services Aid	16
	Highway Aid	22
	Local Government Aid (LGA)	29
	Disparity Reduction Aid (DRA)	
	Homestead and Agricultural Credit Aid (HACA)	
	County Criminal Justice Aid	47
	Community Corrections Funding	
	Property Tax Refund	59
	Additional Property Tax Refund ("Targeting")	65
	Property Tax Data	69
	Major State Taxes	77
	Individual Income Tax	79
	Sales/Use Tax	85
	Motor Vehicle Sales Tax	93
	Motor Vehicle License Tax	98
	Motor Fuels Tax (Gas Tax)	
	Corporate Franchise (Income) Tax	110

2.	Sum	mary]	Data	117
	Gener	al Expl	anation of Tables and Example	
	Statew	vide Su	nmary: Tables 2-1 and 2-2	
	Metro	/Nonme	etro Data: Tables 2-3 and 2-4	
3.	Regio	onal D	ata	129
	Total .	Aids an	d Credits (Per Capita): Map	
	Total '	Taxes (Per Capita): Map	
	Persor	nal Inco	me By County (Per Capita): Map	
	Persor	nal Inco	me By Economic Development Regions (Per Capita): Map	
	Table	3	Compares data from each of the 13 economic development regions with statewide data (13 separate tables)	
4.	Cour	nty Da	ta	147
	Table	4	Compares data from each county with statewide data and the economic development region in which the county is located (87 separate tables)	
Арре	endices	5		235
	A.		tion Aids by Home County by School District, 1999 School Year	
	B.		ed Refunds/Taxes That Are Not Entirely ated To Minnesota Counties	
	C.	1998]	Personal Income by County	
	D.	1998 1	Personal Income by Economic Development Region	

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		South	ern Regions
1	Northwest	6E	Six East
2	Headwaters	6W	Upper Minnesota Valley
3	Arrowhead	7W	Central Minnesota
4	West Central	8	Southwest
5	Five	9	Nine
7E	East Central	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.

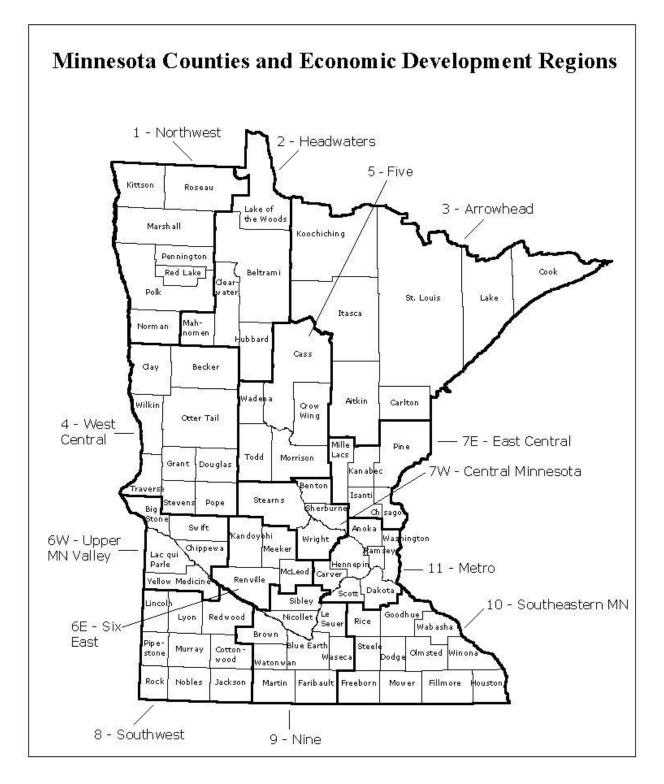
FIFTH PAGE: The bar graph on the last page of each set shows a per capita aid or tax, comparing the first year and the last year of the time period, unadjusted for inflation. The statewide per capita is shown on the top line, followed by the 12 nonmetro economic development regions. In the case of the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

		Percent			Percent
County name	Population	State Total	County Name	Population	State Total
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
C	25 (14	0.5		55 102	1 1
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
Douge	17,501	0.1	Tenvine	17,112	0.1
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	0.2
Kanabec	14,432	0.2	Traverse	4,212	0.1
Kandiyohi	41,942	0.9	Wabasha	21,118	0.1
•	5,376	0.9	Wadena	13,398	0.4
Kittson	5,570	0.1	wadena	15,598	0.5
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	Watonwan	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	METRO	2,578,272	53.3%
Marshall	10,383	0.2	NONMETRO	2,260,126	46.7%
			STATE TOTAL	4,838,398	100.0%
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Minnesota Counties by Economic Development Regions							
Region Number and Name	County	Region Number and Name	County				
1-Northwest	Kittson	7E-East Central	Chisago				
	Marshall		Isanti				
	Norman		Kanabec				
	Pennington		Mille Lacs				
	Polk		Pine				
	Red Lake						
	Roseau						
2-Headwaters	Beltrami	7W-Central Minnesota	Benton				
	Clearwater		Sherburne				
	Hubbard		Stearns				
	Lake of the Woods		Wright				
	Mahnomen						
3-Arrowhead	Aitkin	8-Southwest	Cottonwood				
	Carlton		Jackson				
	Cook		Lincoln				
	Itasca		Lyon				
	Koochiching		Murray				
	Lake		Nobles				
	St. Louis		Pipestone				
			Redwood				
			Rock				
4-West Central	Becker	9-Nine	Blue Earth				
	Clay		Brown				
	Douglas		Faribault				
	Grant		LeSeuer				
	Otter Tail		Martin				
	Pope		Nicollet				
	Stevens		Sibley				
	Traverse		Waseca				
	Wilkin		Watonwan				
5-Five	Cass	10-Southeastern MN	Dodge				
	Crow Wing		Fillmore				
	Morrison		Freeborn				
	Todd		Goodhue				
	Wadena		Houston				
6E-Six East	Kandiyohi		Mower				
	McLeod		Olmsted				
	Meeker		Rice				
	Renville		Steele				
			Wabasha				
			Winona				
6W-Upper MN Valley	Big Stone	11-Metro	Anoka				
	Chippewa		Carver				
	Lac qui Parle		Dakota				
	Swift		Hennepin				
	Yellow Medicine		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.

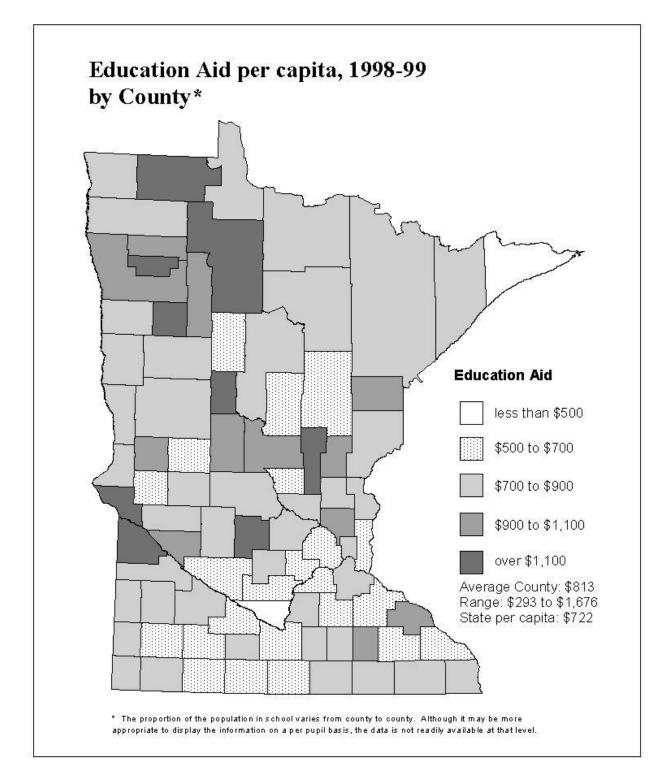
The education aid total does not include \$29,158,560 that went to the 38 charter schools operating in 1998/1999, and also does not include lesser amounts spent on metropolitan intermediate school districts and nonmetropolitan educational cooperative districts.²

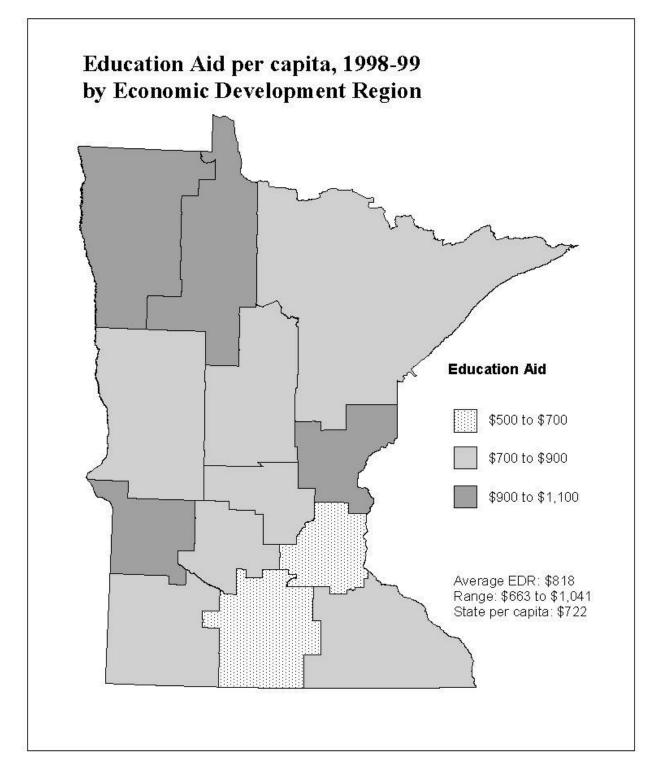
¹ In 1998/1999, the legislature increased special education aid to schools and with a corresponding decrease in school HACA. This change results in a decrease in the percentage of total aid considered "general education aid."

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.





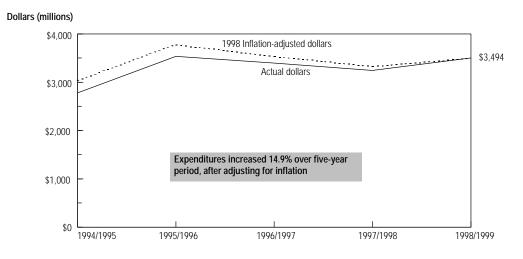
The Past Five Years of Education Aid

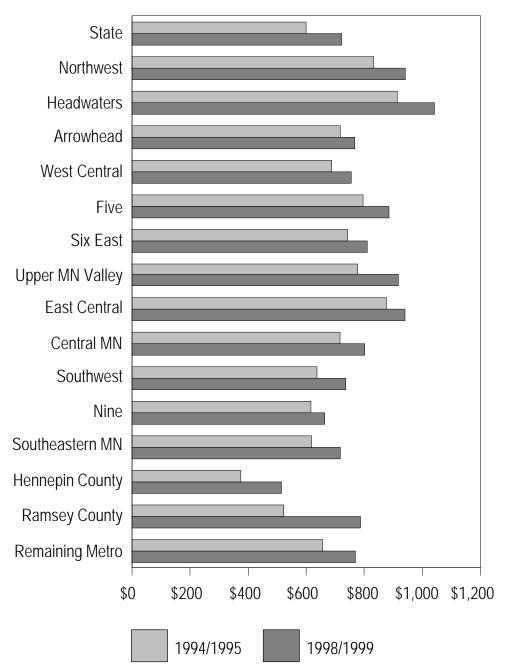
The table below shows the distribution of education aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of education aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

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

Current dollars, in thousands						
	1994/1995	1995/1996	1996/1997	1997/1998	1998/1999	5-Yr. Chg. Aid
State	\$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%

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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

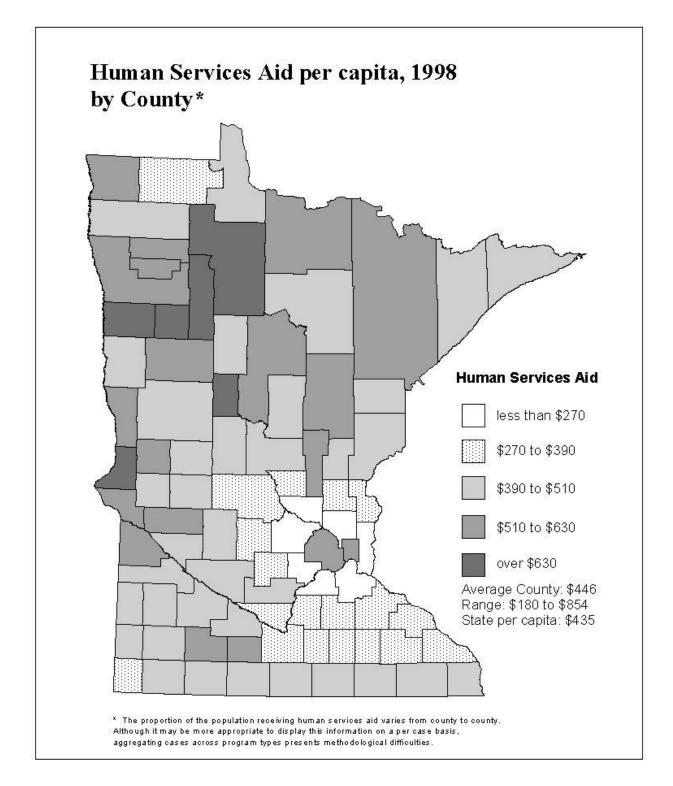
In these two groups, human services aid is administered through a "home" county: Lyon in Region VIII N and Faribault in the Human Service Board. The total human service amount for Region VIII N is \$18.0 million and for the Human Service Board, \$18.9 million. On the county tables, all of Region VIII N's amount is listed in Lyon County an 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.

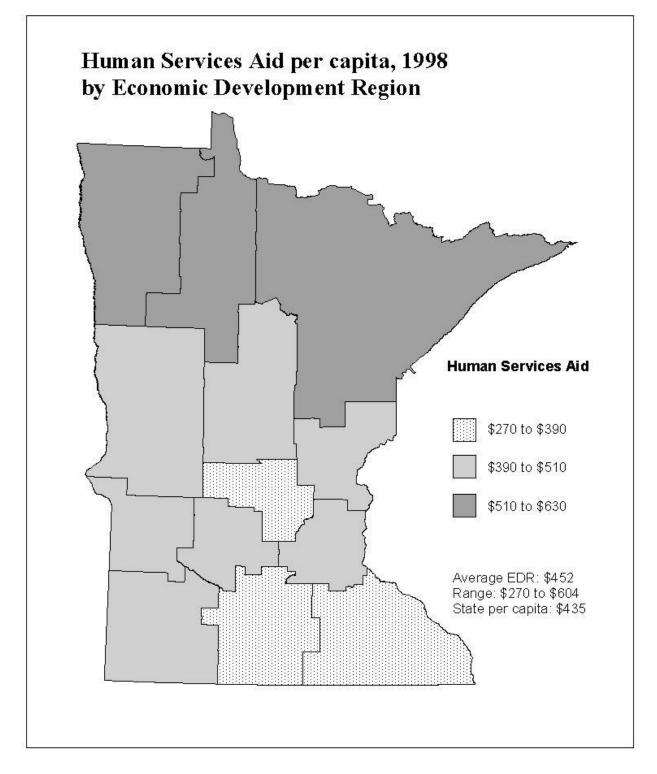
Human services aid data was obtained from the Department of Human Services, Financial Management Division.

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.





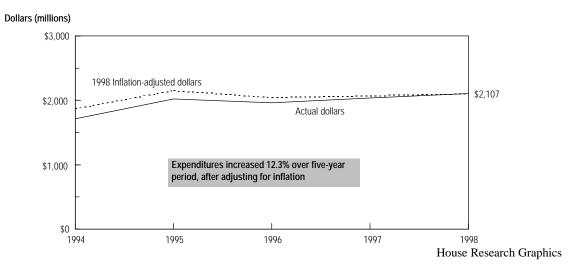
The Past Five Years of Human Services Aid

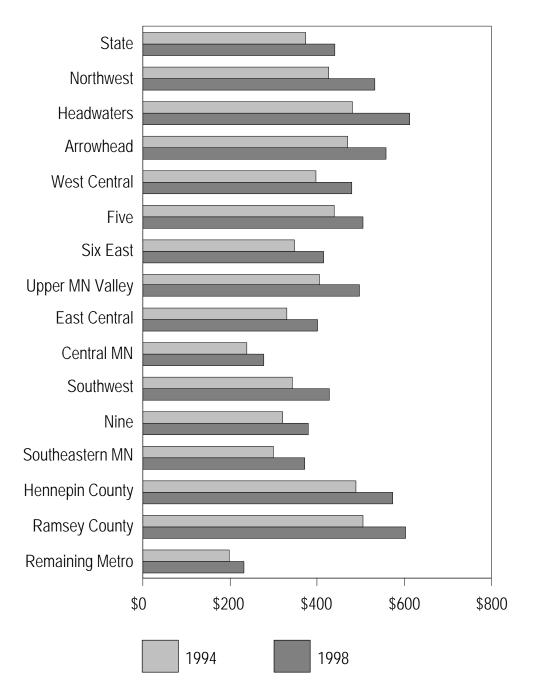
The table below shows the distribution of human services aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of human services aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Current dollars, in thousands							
	1994	1995	1996*	1997*	1998	5-Yr. Chg. Aid	
State	\$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 include	s \$13.7 million tha	t was paid in 199	7 which relates to	o calendar year 19	96 (i.e., late payr	nent amount).	

Human Services Aid: 1994 to 1998

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

Total Highway Aid \$453,345,186

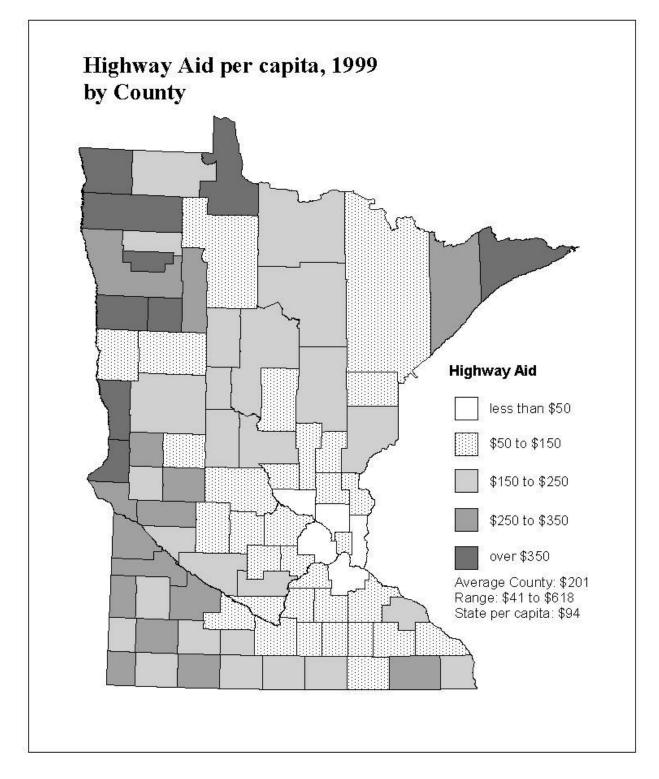
The county and municipal turnback account money (excluding the money in the town road and town bridge accounts shown above) is **not** included in the above totals. In 1999, there was approximately \$9.7 million in the county turnback account and \$4.4 million in the municipal turnback account (including 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

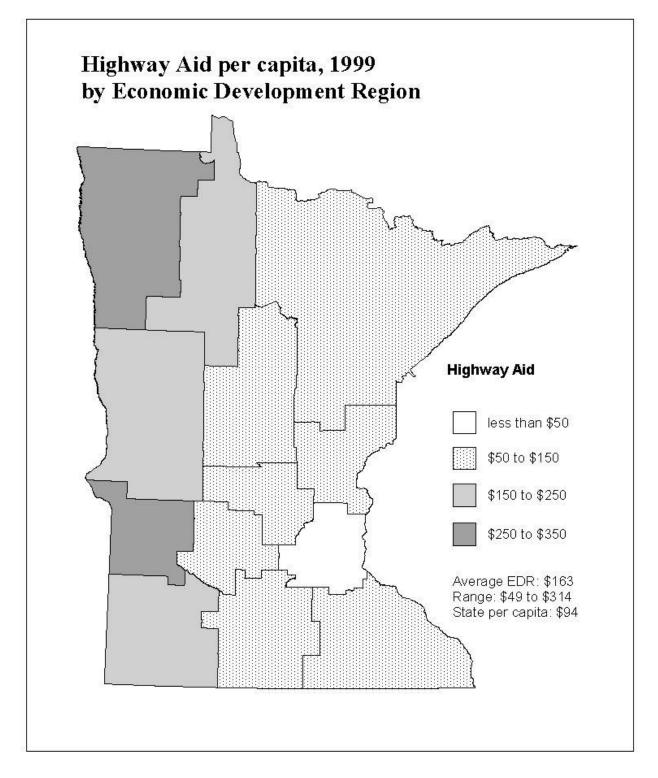
exceeded the amount available; money was borrowed from construction accounts, which must be repaid in future years. The amount spent in each county is not readily available.

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.



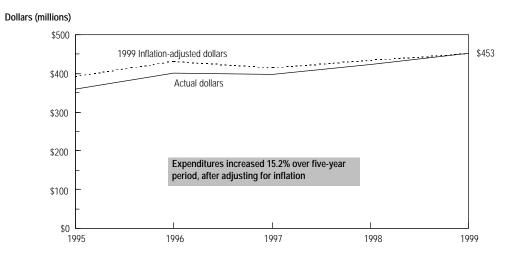


The Past Five Years of Highway Aid

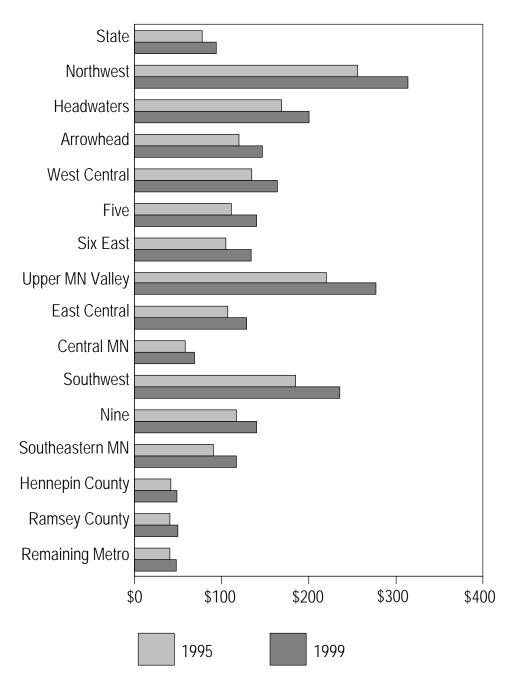
The table below shows the distribution of highway aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of highway aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

	High	way Aid:	: 1995 to	1999		
	Č	urrent dollar	rs, in thousan	ds		
	1995	1996	1997	1998	1999	5-Yr. Chg. Aid
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



House Research Graphics



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.

	1999 Alu 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			
				Plato				
Biwabik	7,849	Hayfield	436		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			
Chanhassen*	252,772	Kasson	8,188	Rogers [*]	30,264			
Chaska	22,112	Lake City	19,848	St. Clair	1052			
Chisago City				St. Cloud				
	3,202	La Prairie	8,741		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		520			
2	,	Nisswa [*]		Total	\$2 806 070			
			23,437	Total	\$2,896,970			
		Oakdale	129,265					
		Ortonville	3,922					
		Osseo	15,325					

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

 * 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:

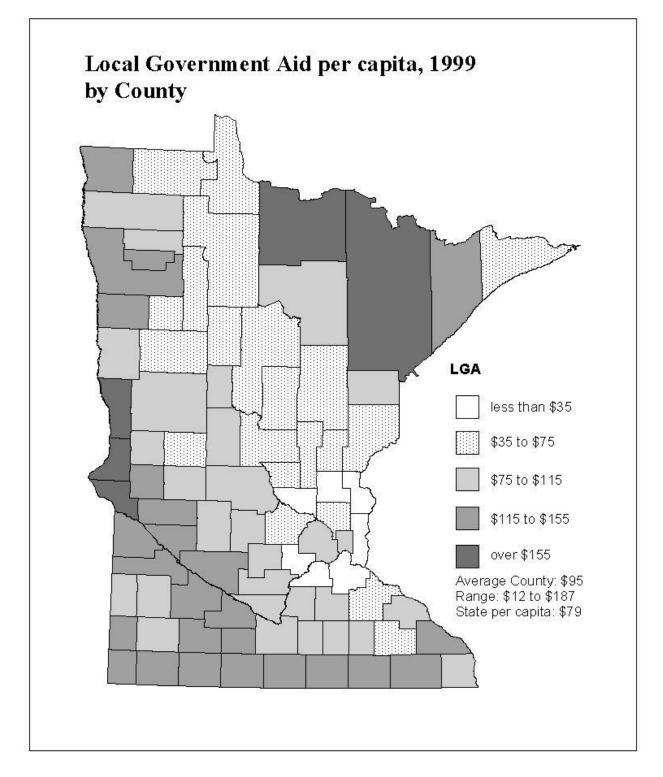
- Equalization aid and the city share of disparity aid were folded into city LGA.
- A new formula for allocating increases in city LGA was adopted.
- A provision allowing for automatic increases in the city and town LGA appropriations, based on inflation, was adopted.

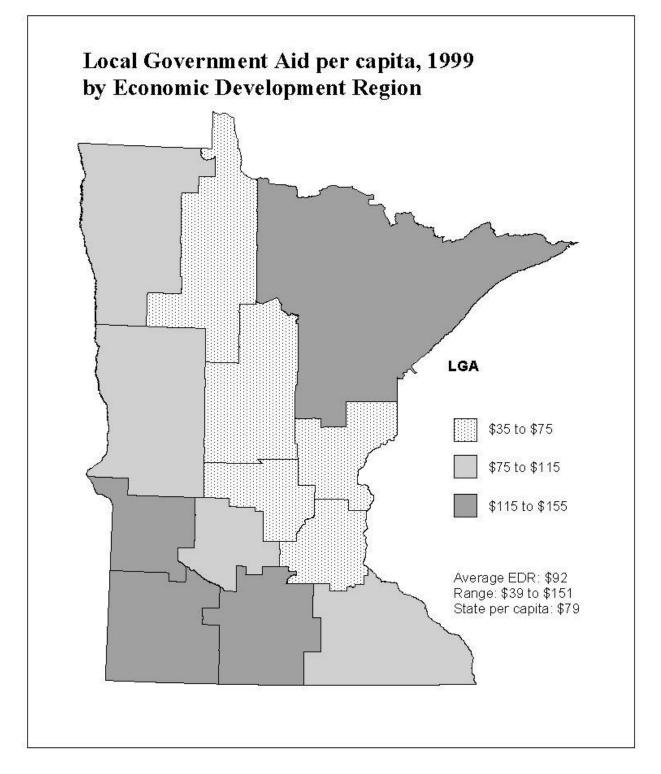
1995-1999 aid changes:

• No significant changes.

2000 aid changes:

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





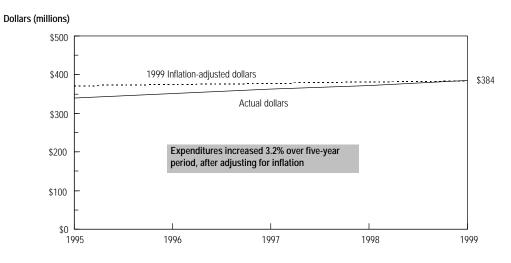
The Past Five Years of Local Government Aid

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.

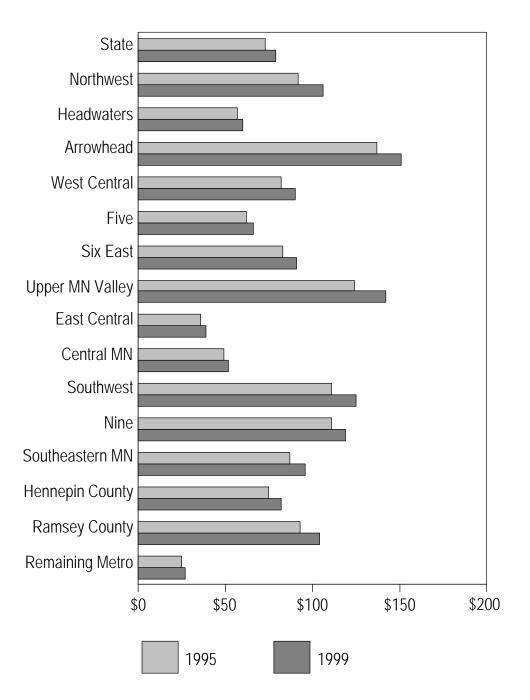
	Local Government Ald: 1995 to 1999							
	C	urrent dollar	rs, in thousan	ds				
	1995	1996	1997	1998	1999	5-Yr. Chg. Aid		
State	\$339,974	\$350,598	\$362,252	\$371,302	\$384,046	13%		
Northern Regions								
Northwest (1)	8,416	8,661	8,959	9,211	9,501	13		
Headwaters (2)	3,997	4,101	4,223	4,318	4,461	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%		

Local Government Aid: 1995 to 1999

Statewide Local Government Aid



House Research Graphics



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.

	1 0	Amount	Percent of
		(thousands)	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%

Disparity Reduction Aid: 1999

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 takovers 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.

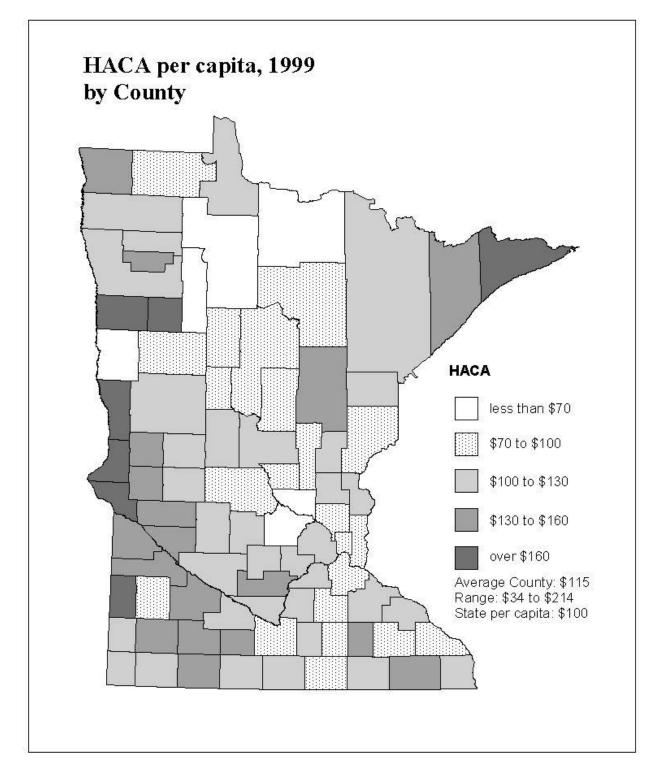
For taxes payable in 1996, there were no significant changes, and consequently no HACA increases related to class rate changes. County governments received modest HACA increases based upon the percentage growth in the number of households in the county. County HACA was reduced by \$10 million statewide, 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.

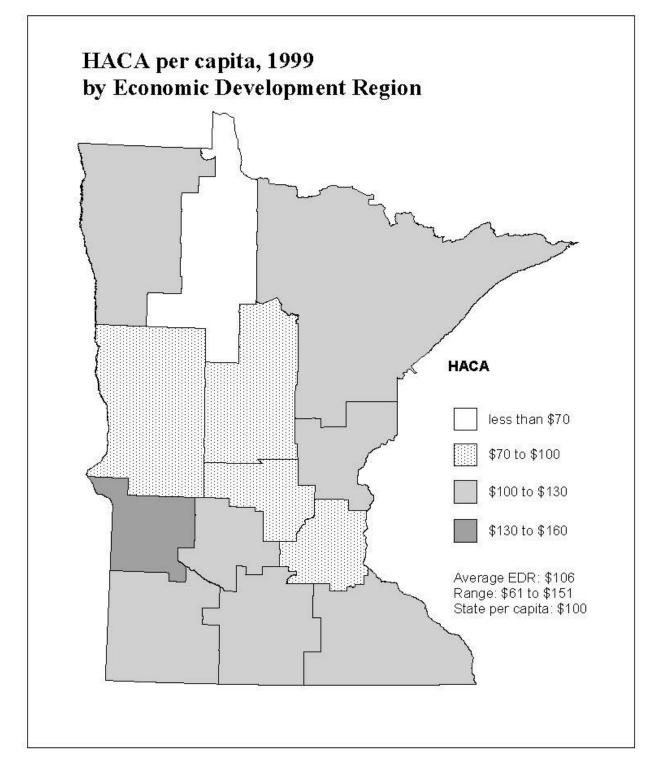
For taxes payable in 1997, the only class rate reduction was for the first tier of noncommercial seasonal recreational property, resulting in \$7.7 million in additional HACA. The temporary HACA reduction of \$16 million in 1996 was restored, and in addition, county HACA grew by \$3.0 million due to 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.





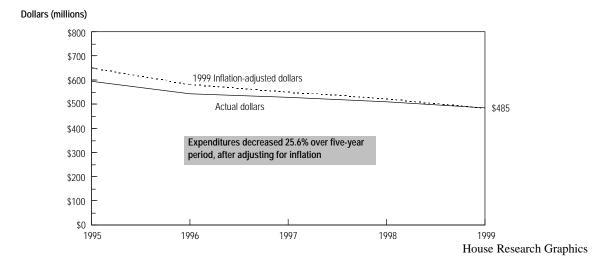
The Past Five Years of HACA

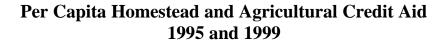
The table below summarizes the HACA amounts by region for the past five years for the state and economic development regions. The graph shows total dollars of HACA aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

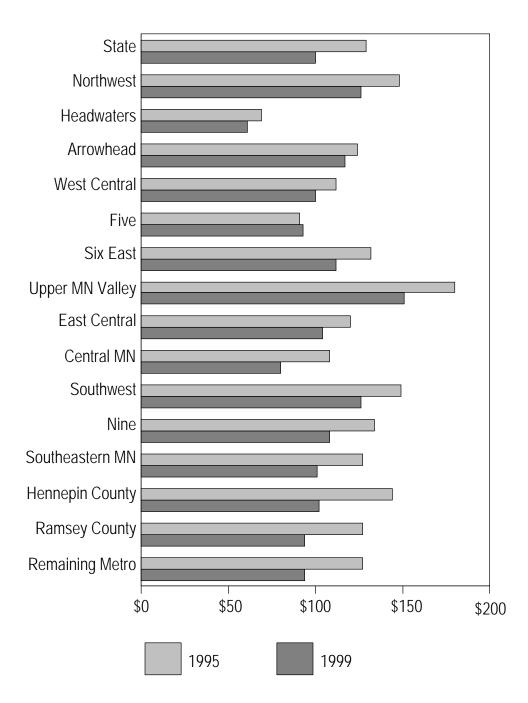
Homestead and Agricultural Credit Aid: 1995 to 1999

	С	urrent dollar	rs, in thousan	ds		
	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







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

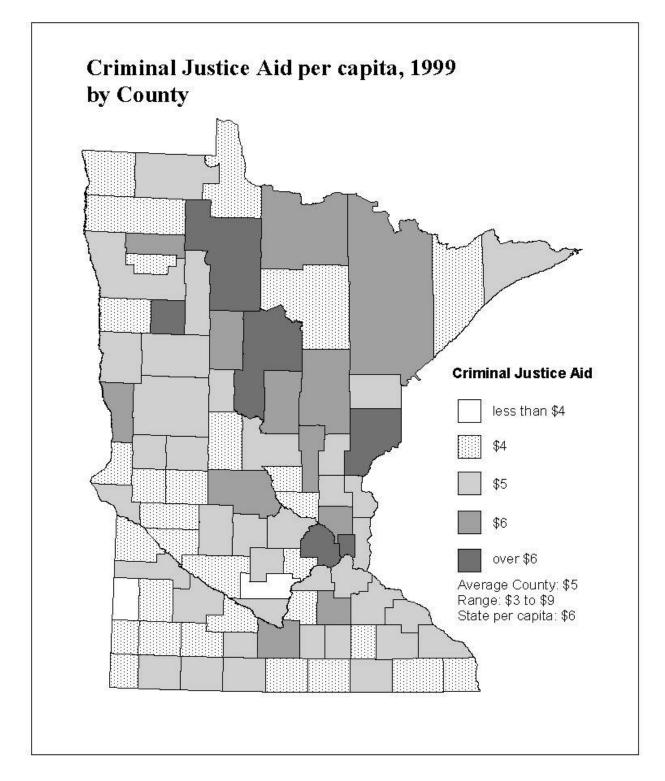
1999 County Criminal Justice Aid: \$28.7 million

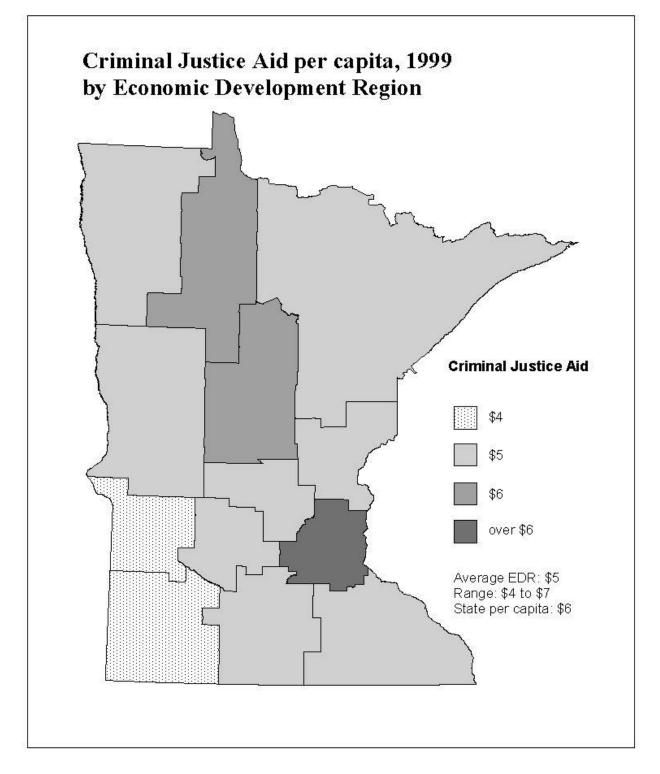
County criminal justice aid totaled \$28,650,293 in 1999. Criminal justice aid is distributed to each county based upon a formula. One-half is distributed to each county in the same proportion that the county's population is to the population of all counties. The other one-half of the aid is distributed 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).





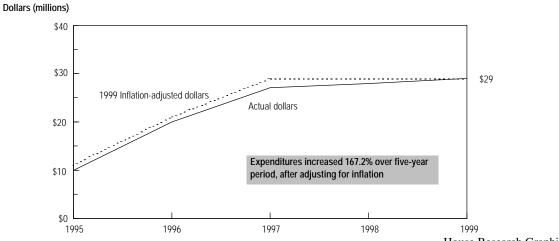
The Past Five Years of Criminal Justice Aid

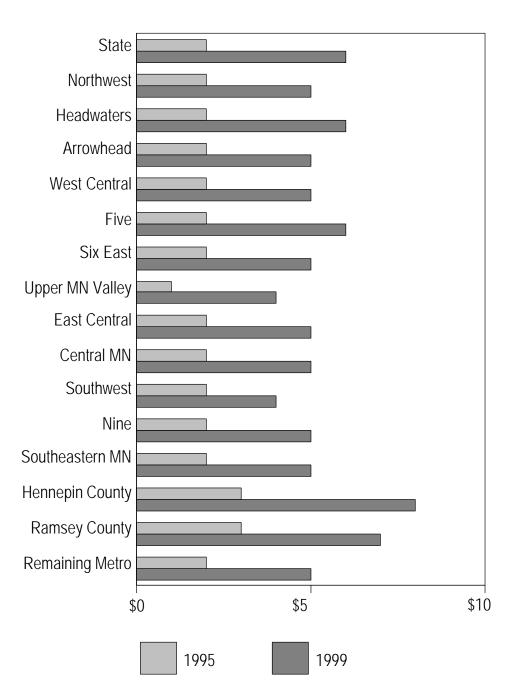
The table below shows the distribution of county criminal justice aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of county criminal justice aid for that same time period in current (actual) and constant (inflation-adjusted)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

			iu. 177.			
	Cı	irrent dollars	s, in thousand	ds		
	1995	1996*	1997*	1998	1999	5-Yr. Chg. Ai
State	\$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 \$ same amount for those two years.	10 million in 1990	5 and by another S	6.8 million in 19	97. Criminal just	ice aid was inc	reased by that

Criminal Justice Aid: 1995 to 1999

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 misdemeanant supervision;
 - Twenty-six counties (called "DOC" counties) have their juvenile and adult misdemeanant 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%

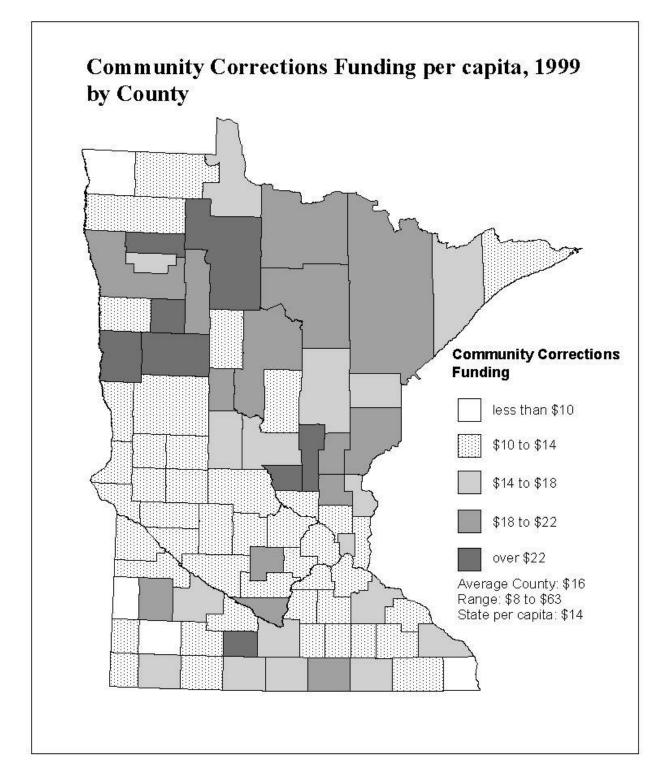
Although this is only the fifth year that community corrections funding has appeared in this report, they are not new programs. The state has helped the counties for many years in providing and managing its community correctional services for its offender population. However, since the amount of state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

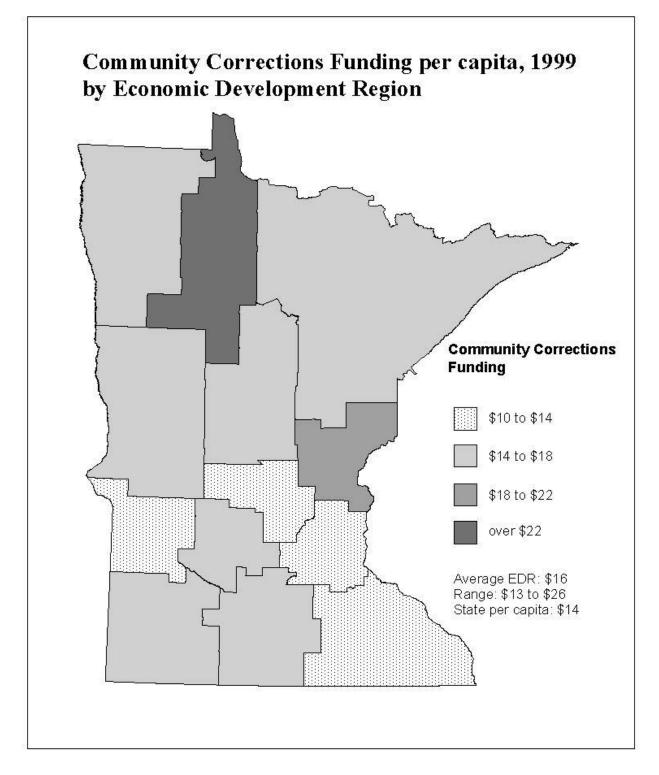
This year's community corrections funding total includes juvenile placement aid, a program that took effect in calendar year 1999. Due to timing issues in beginning the program effectively, one and a half years' worth of aid was distributed to counties in the first year of implementation. As a result 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.





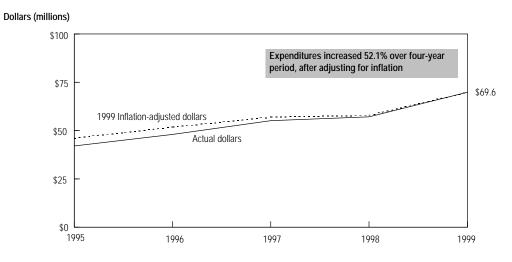
The Past Five Years of Community Corrections Funding

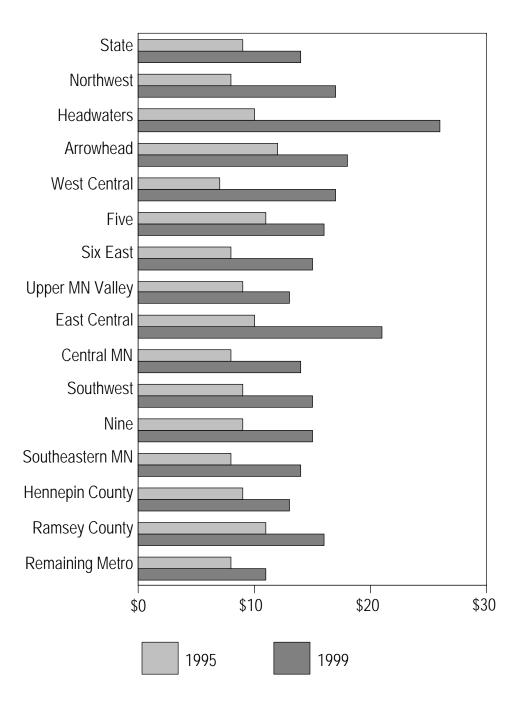
The table below shows the distribution of community corrections funding in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of community corrections funding for that same period in current (actual) and constant (inflation-adjusted)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

Com			U		1)))	
			s, in thousan			
	1995	1996	1997	1998	1999	5-Yr. Chg. Aid
State	\$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: 1995 to 1999

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

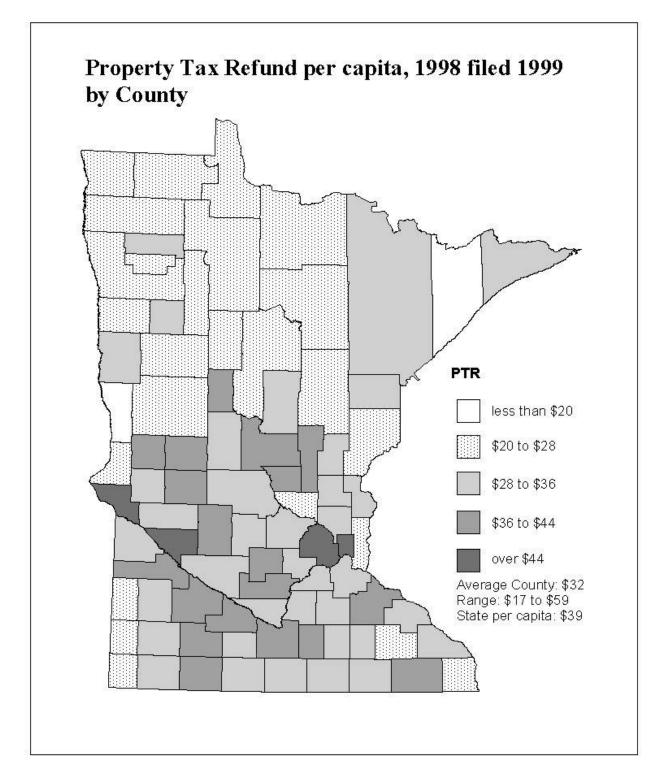
1998 Filed 1999 Property Tax Refund: \$187.0 million

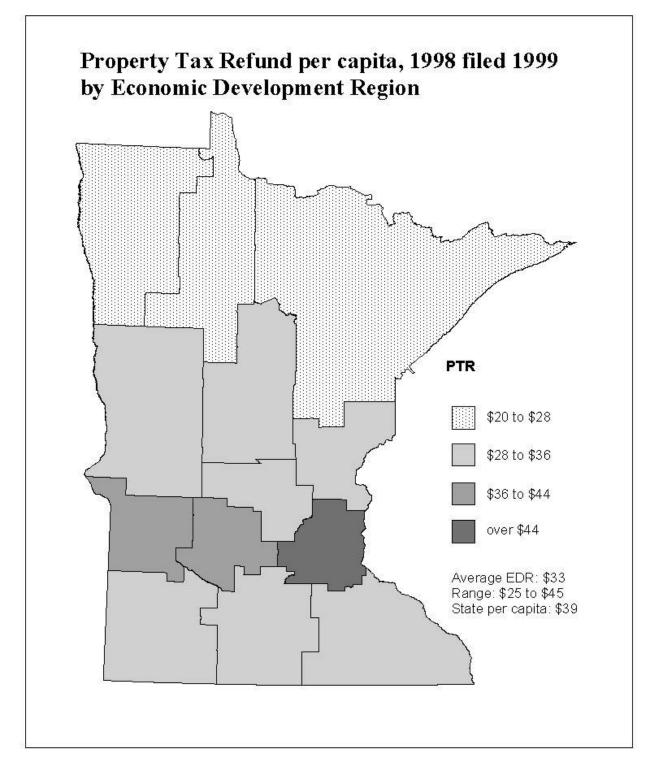
The total property tax refunds for the 1998 returns filed in 1999 for homeowners and renters is \$186,959,914. The table below summarizes statewide data on the number of returns, amounts, and average dollar per return for the various types of filers.

	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	143,694	45,943,539	320
Total	247,255	\$78,822,755	\$319
Homeowners			
Renters:			
Senior/Disabled	77,667	\$35,009,319	\$451
Under 65 Years	187,343	73,127,840	390
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.





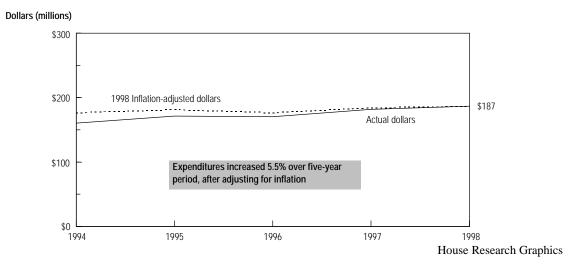
The Past Five Years of Property Tax Refund (See note on page 63)

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.

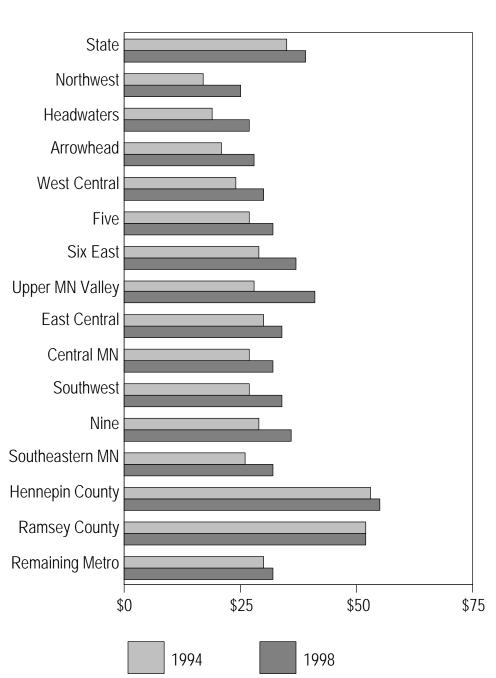
	L V		s, in thousan			
	1994	1995	1996	1997	1998	5-Yr. Chg. Aid
State	\$161,297	\$170,834	\$169,912	\$182,130	\$186,960	16%
Northern Regions						
Northwest (1)	1,522	1,651	1,659	1,906	2,212	45
Headwaters (2)	1,312	1,456	1,517	1,857	1,945	48
Arrowhead (3)	6,751	6,960	7,215	8,488	8,816	31
West Central (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%

Property Tax Refund: 1994 to 1998

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

House Research Graphics

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.

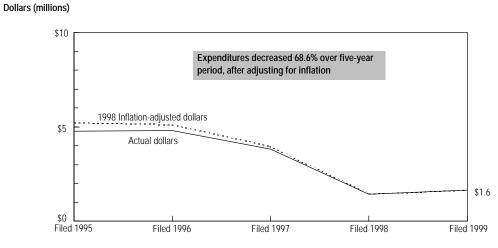
The Past Five Years of Targeting Refunds

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.

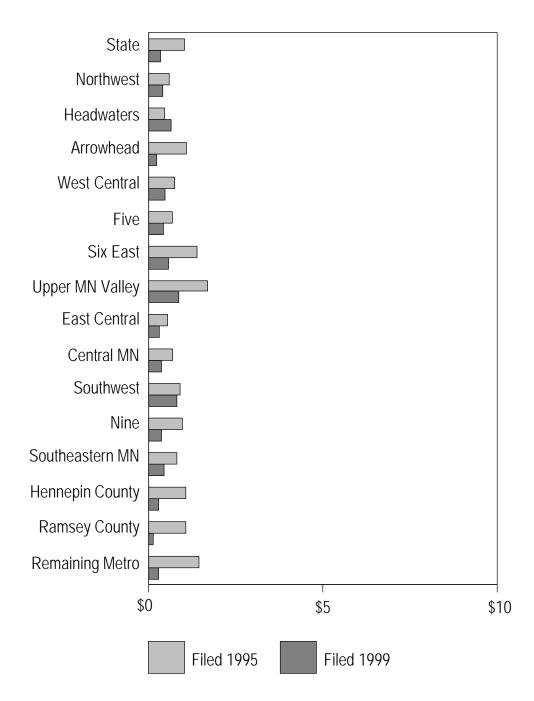
1	ai geing.	1))) un	Vugn 177	,	
	Current	dollars, in th	ousands		
	Filed 1995	Filed 1996	Filed 1997	Filed 1998	Filed 1999
State	\$4,745	\$4,789	\$3,811	\$1,424	\$1,637
Northern Regions					
Northwest (1)	54	33	50	29	37
Headwaters (2)	31	32	23	16	47
Arrowhead (3)	341	227	302	132	77
West Central (4)	151	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: 1995 through 1999

Targeting Refunds



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.

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.

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) \$1,414		
County				
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 disparit	ty levy amount has been redistribut	ed back to the various taxing distri	cts.	

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

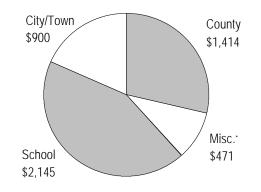
- "levy" includes the tax increment financing levy and the fiscal disparity contribution levy; and
- "tax capacity" includes the total net tax capacity before the subtraction of the tax increment financing captured net tax capacity and before any fiscal disparity adjustments.

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

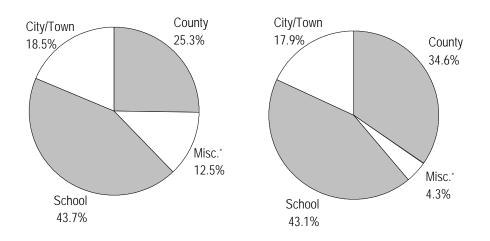
(dollars in millions)





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.

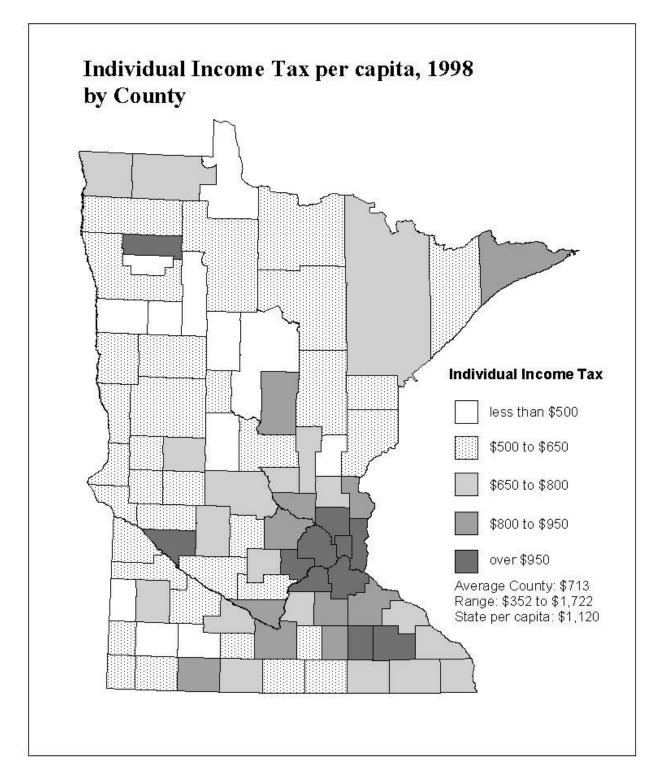
Individual income tax data was obtained from the Department of Revenue.

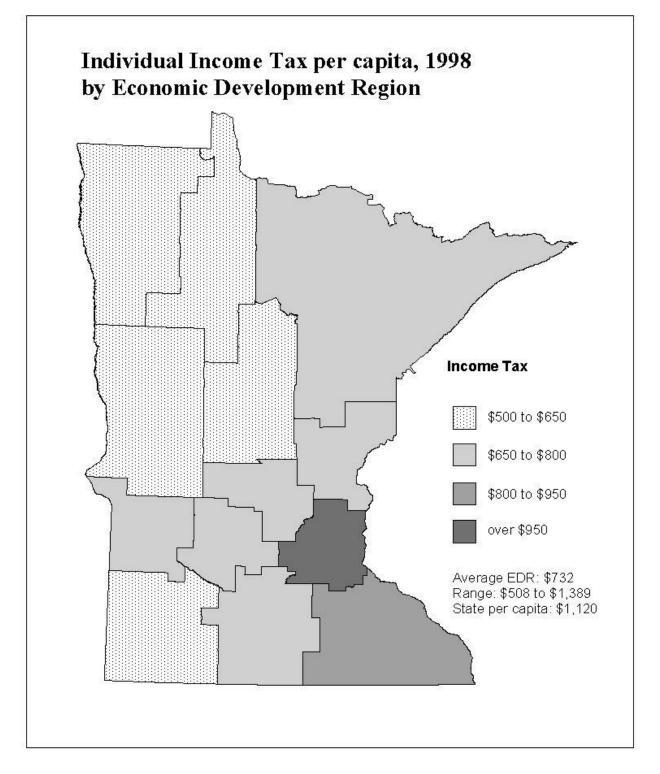
Recent Law Changes

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.





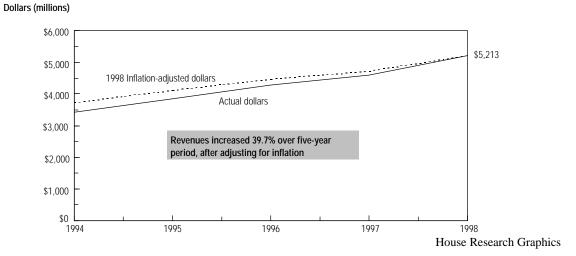
The Past Five Years of Individual Income Tax

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.

Current dollars, in thousands							
	1994	1995	1996	1997	1998	5-Yr. Chg. Tax	
State	\$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%	

Individual Income Tax, Residents Only: 1994 to 1998

Statewide Income Tax



State Northwest Headwaters Arrowhead West Central Five Six East Upper MN Valley East Central Central MN Southwest Nine Southeastern MN Hennepin County Ramsey County **Remaining Metro** \$0 \$500 \$1,000 \$1,500 \$2,000 1994 1998

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 date 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

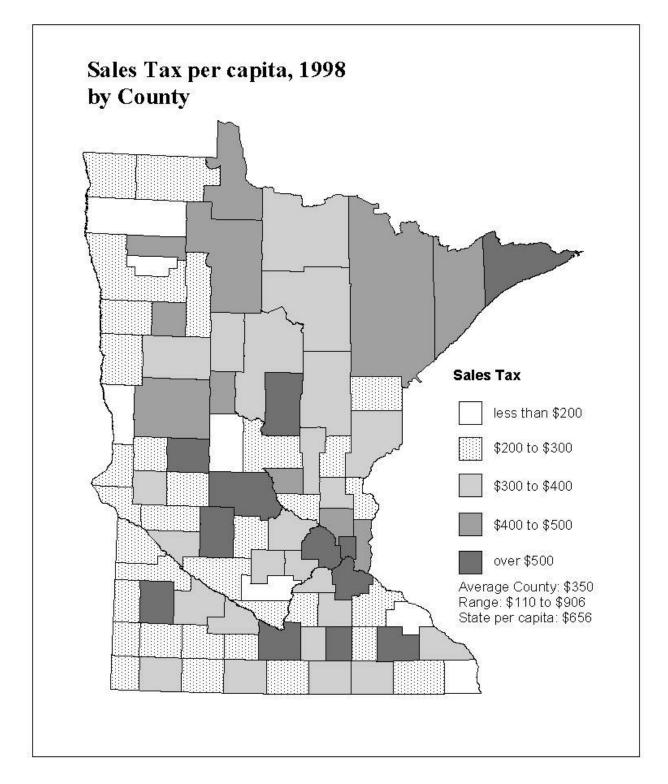
A significant amount of sales/use taxes are collected from returns filed by out-of-state taxpayers. However, this amount is included in the overall state total of \$3.172 billion shown below. This amount was not allocated to Minnesota in this report since the taxpayer's residence and/or place of business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

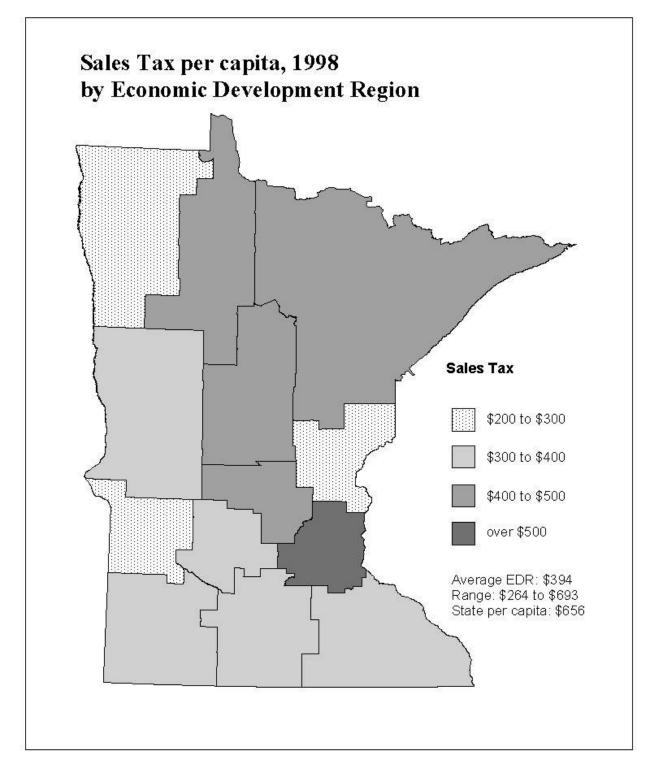
The amount not allocated to Minnesota has been increasing significantly both in terms of absolute dollars and its overall percentage. The table below lists the amounts and percentages for the past seven years.

	(after capital equipment refund)						
	Allocated to N	/linnesota	Not Allocated	l to Minnesota			
Year	Amount	Percent	Amount	Percent	Total		
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		

Sales/Use Taxes (in thousands)

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).





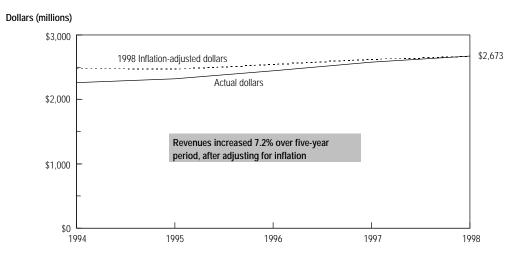
The Past Five Years of Sales/Use Tax

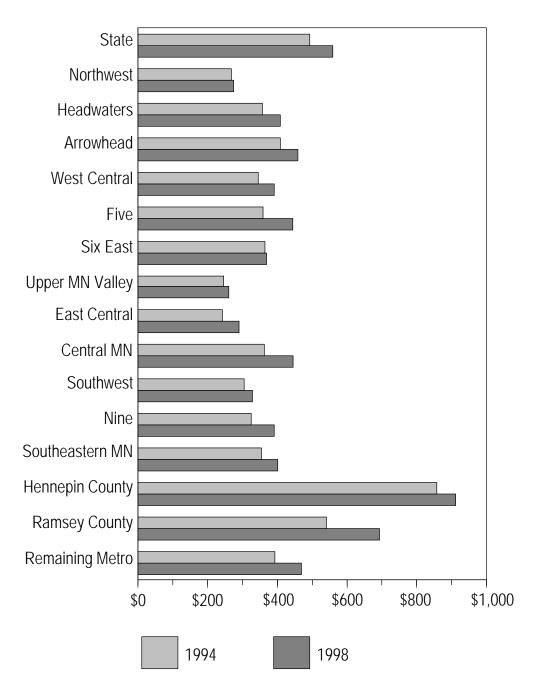
The table below shows the distribution of sales/use tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of sales/use tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Current dollars, in thousands								
1994 1995 1996 1997 1998 5-Yr. Chg. Ta								
State	\$2,257,025	\$2,319,900	\$2,444,200	\$2,578,178	\$2,673,420	18%		
Northern Regions	. , - ,	1))	, , ,					
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%		

Sales/Use Tax, Residents Only: 1994 to 1998

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

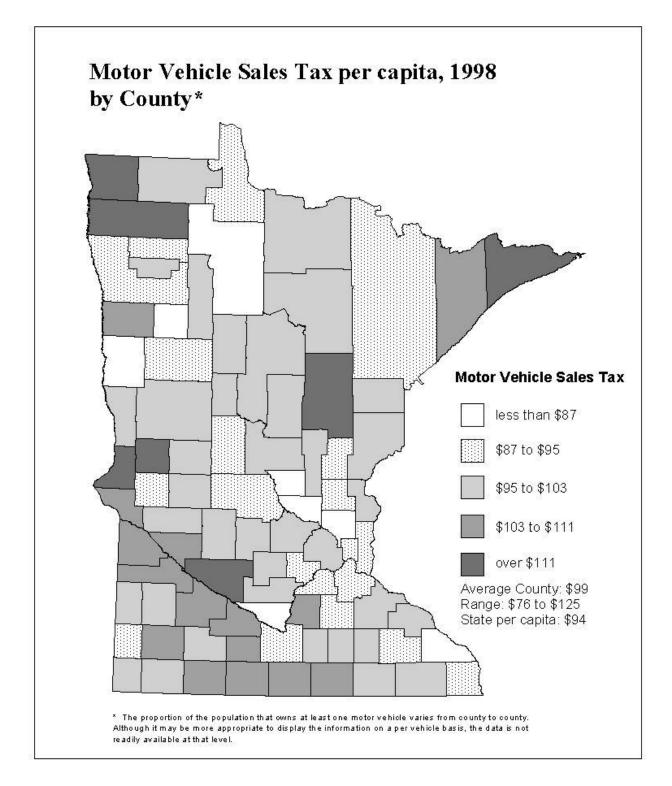
The total 1998 motor vehicle sales tax is \$454,073,915. The Department of Public Safety collects the motor vehicle sales tax. Due to the method of collection, the amount of actual tax liability from each county is not available. However, since the motor vehicle sales tax is an important revenue source for the state, an estimate was made on how much the taxpayers in each county paid.

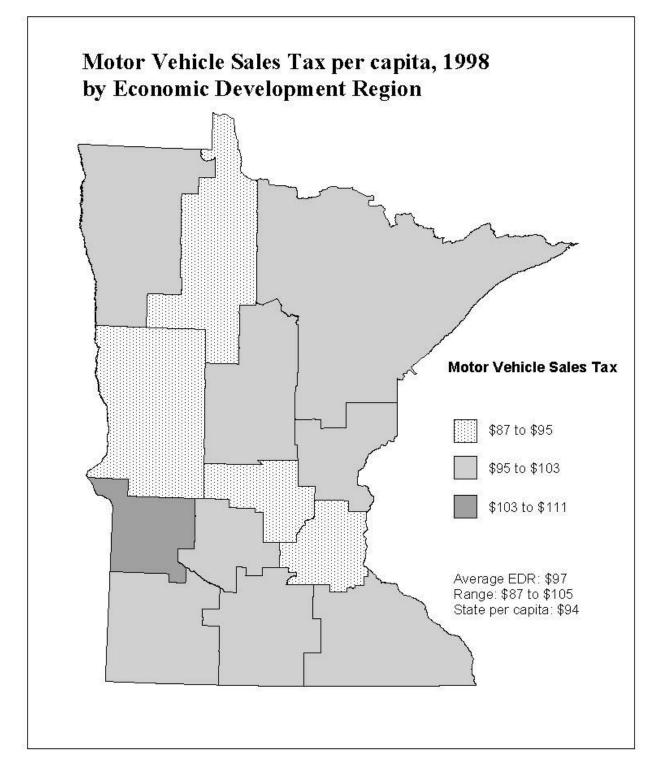
Two main factors were used in determining an estimated tax amount for each county. First, the number of passenger vehicles and pickup trucks registered in each county in 1998 was obtained from the Department of Public Safety. Registrations within each county are a good indicator of where the owners of 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.





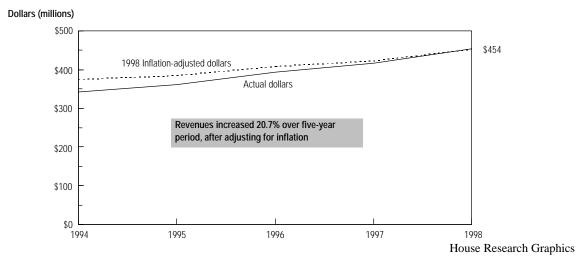
The Past Five Years of the Motor Vehicle Sales Tax

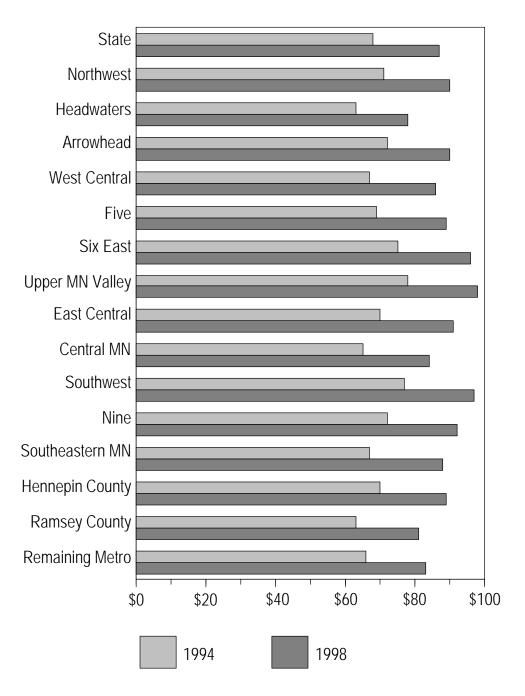
The table below shows the distributions of motor vehicle sales tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of motor vehicle excise tax for that same time period in current (actual) and constant (inflation-adjusted)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

	Current dollars, in thousands								
1994 1995 1996 1997 1998 5-Yr. Chg.									
State	\$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%			

Motor Vehicle Sales Tax: 1994 to 1998

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.

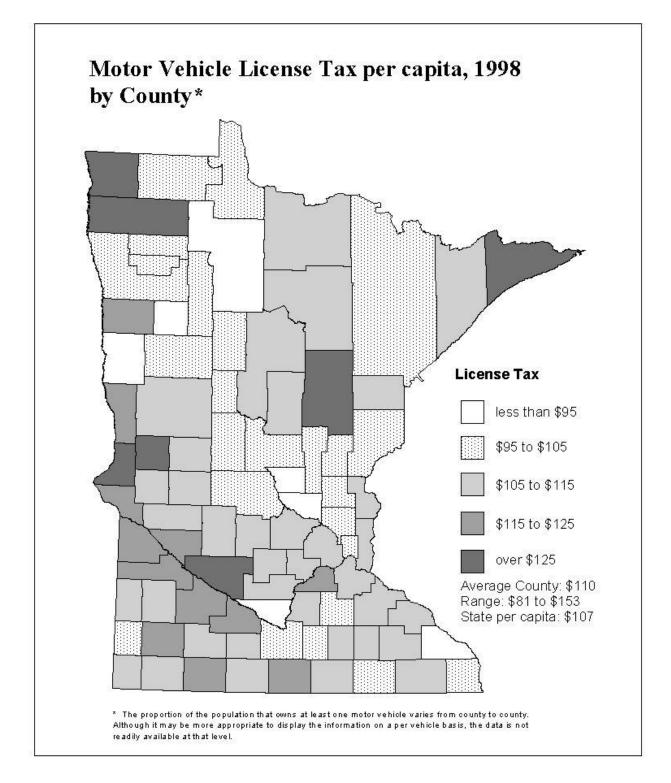
Revenue from this tax, like revenue from the motor fuels tax, is deposited in the Highway User Tax Distribution Fund. (See page 105 for description of the allocation of the Highway User Tax Distribution Fund.)

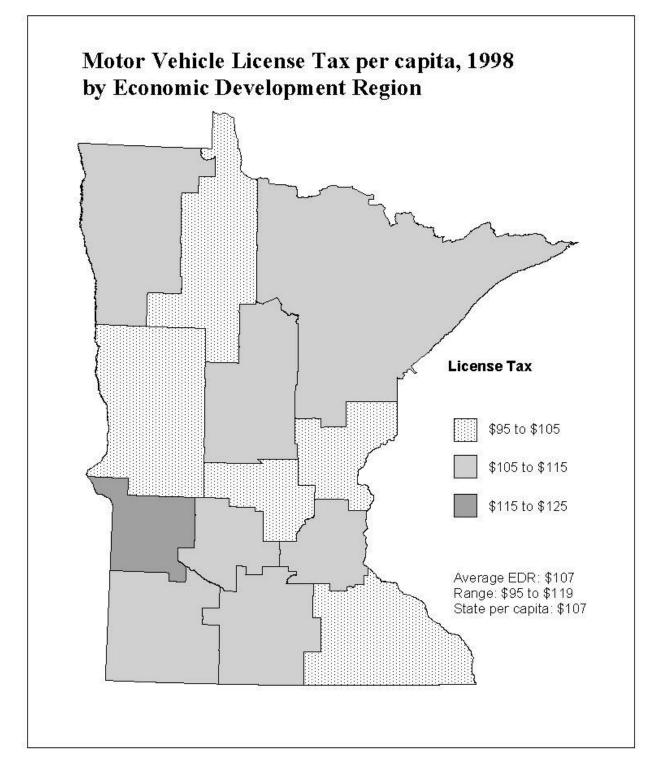
The statewide motor vehicle license tax amount was obtained from the Department of Revenue.

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





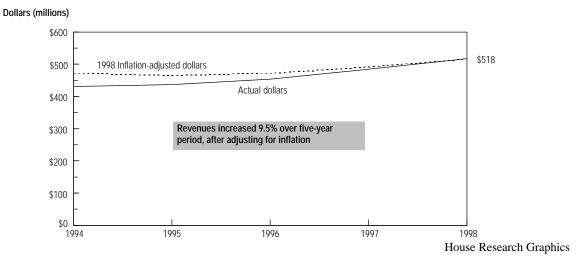
The Past Five Years of the Motor Vehicle License Tax

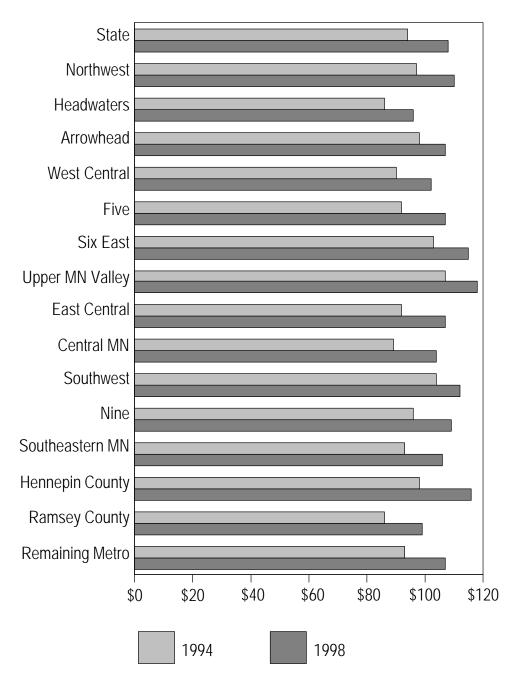
The table below shows the distribution of the motor vehicle license tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle license tax for that same time period in current (actual) and constant (inflation-adjusted)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

Current dollars, in thousands						
	1994	1995	1996	1997	1998	5-Yr. Chg. Tax
State	\$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		,	,	ŕ		
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%

Motor Vehicle License Tax: 1994 to 1998

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.

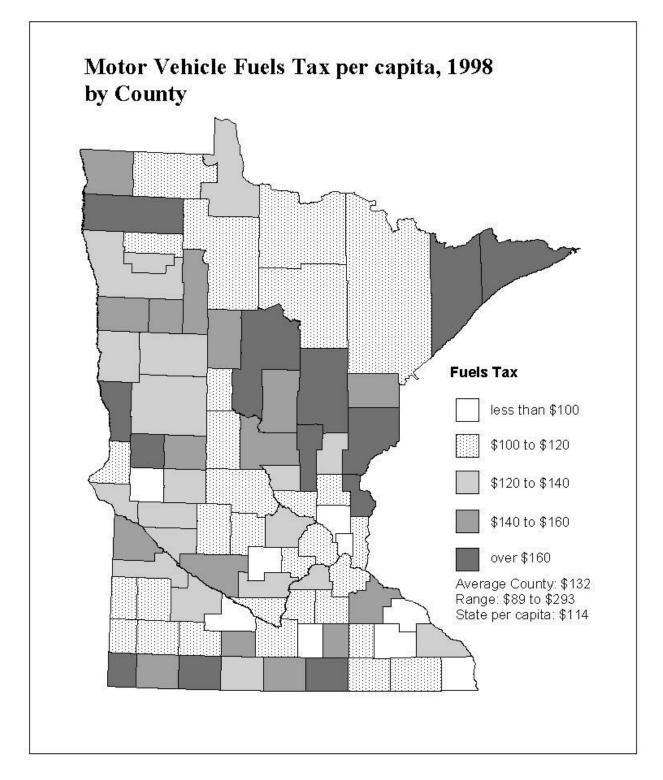
The motor fuels tax goes into the Highway User Tax Distribution Fund and is dedicated for highway use. The Minnesota Constitution sets the distribution formula for 95 percent of the money in the fund: 29 percent to the county state-aid highway fund, 9 percent to the municipal state-aid street fund for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

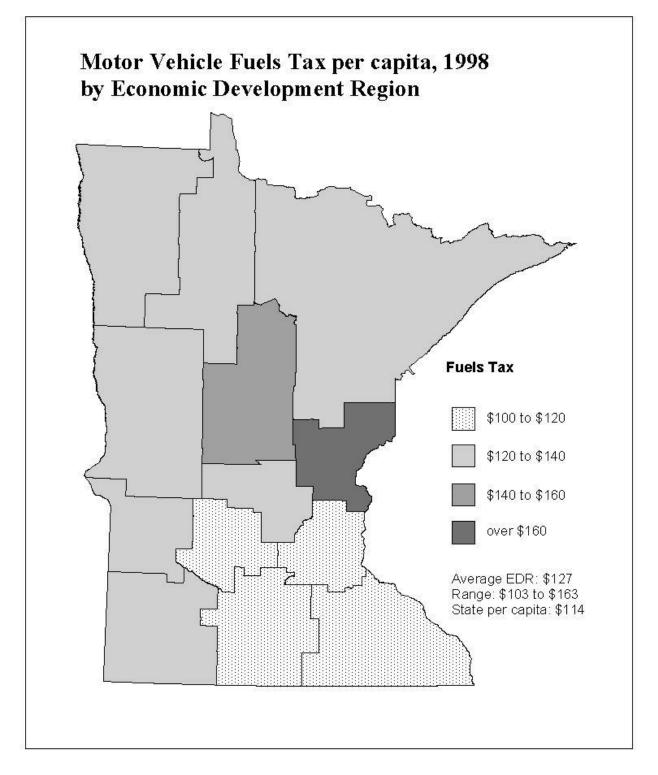
The highway aids listed in the tables estimate how much each area received from the above distribution. Like both the motor vehicle excise tax and the motor vehicle license tax, the amount of motor fuels tax paid by taxpayers in each county is unknown. For purposes of this report, an estimate was made 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.





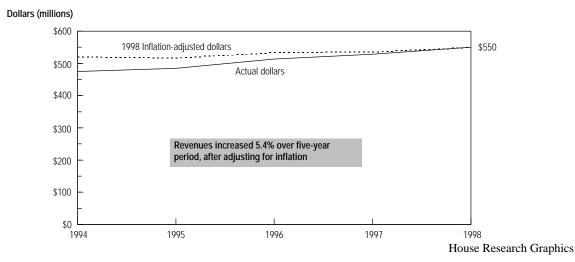
The Past Five Years of the Motor Vehicle Fuels Tax

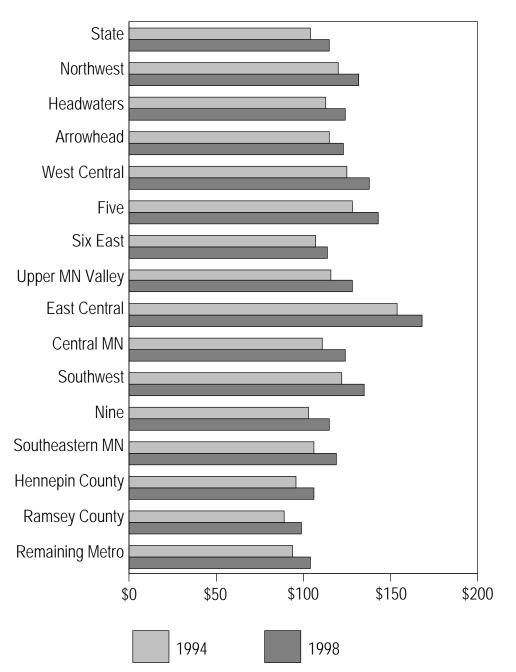
The table shows the distribution of the motor vehicle fuels tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle fuels tax for that same time period in current (actual) and constant (inflation-adjusted)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

	С	urrent dollar	rs, in thousan	ds		
	1994	1995	1996	1997	1998	5-Yr. Chg. Tax
State	\$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%

Motor Vehicle Fuels Tax: 1994 to 1998

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

	Бу	Unital y/	Nonunita	ii y Ketui iis		
Returns Filed in 1998		# of	% of	Tax	% of	Average
Returns Filed in 1338		Returns	Total	Liability	Total	Tax
Unitary Returns		10,547	19.5%	\$491,360,598	74.1%	\$46,588
Nonunitary Returns		<u>43,513</u>	<u>80.5</u>	172,104,533	<u>25.9</u>	<u>3,955</u>
	Total	54,060	100.0%	\$663,465,131	100.0%	\$12,273

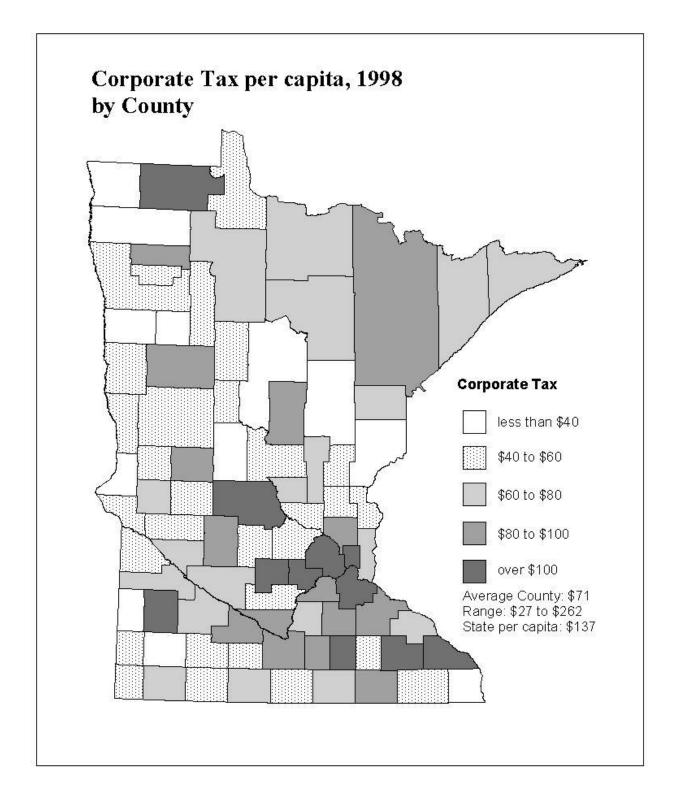
By Unitary/Nonunitary Returns¹²

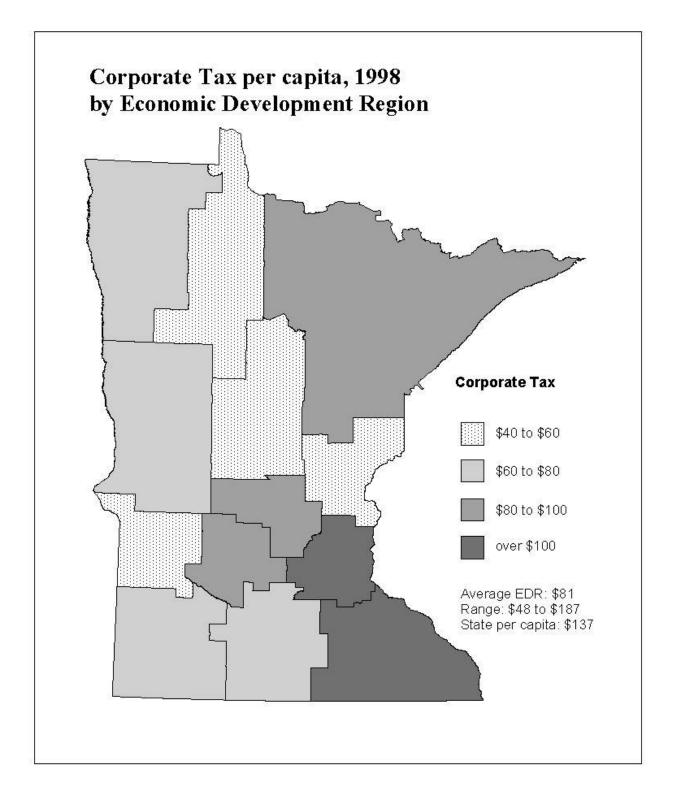
Table B

		Dy I	ype of K	ctul II		
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>	0	<u>0.0</u>	0
	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>	0	<u>0.0</u>	0
	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>	0	<u>0.0</u>	0
	Total	54,060	100.0%	\$663,465,131	100.0%	\$12,273

By Type of Return

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.





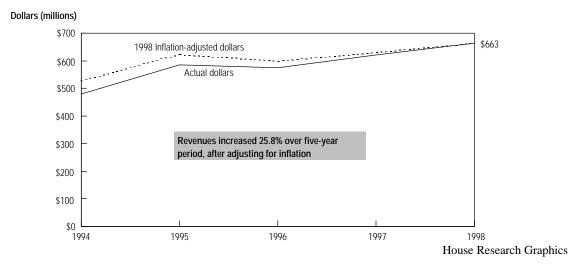
The Past Five Years of the Corporate Income Tax

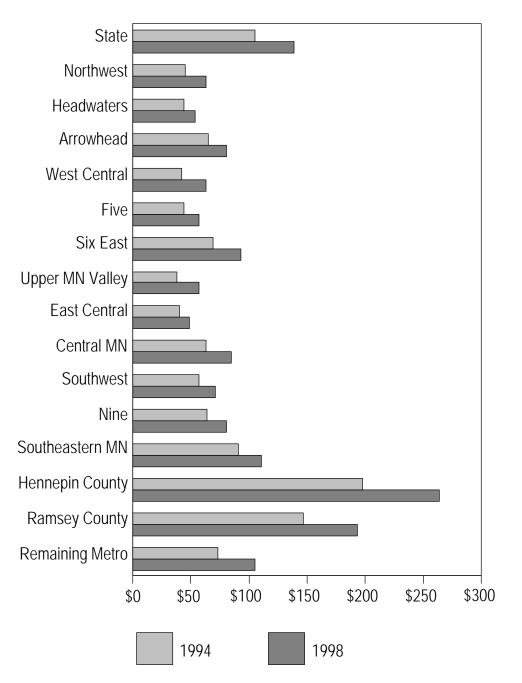
The table below shows the distribution of the corporate franchise tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the corporate franchise tax for that same time period in current (actual) and constant (inflation-adjusted)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

	- C	urrent dollar	rs, in thousan	ds		
	1994	1995	1996	1997	1998	5-Yr. Chg. Tax
State	\$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%

Corporate Income Tax: 1994 to 1998

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
- Sales/Use Tax
- Motor Vehicle Sales Tax

- Motor Vehicle License Tax
- Motor Fuels Tax (i.e., Gas Tax)
- Corporate Income Tax

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

	COUNTY	REGION	STATE
I. Maior State Aids/Credits		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 Local Government 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 B. Property Tax Credits (Payable 1999) Education Homestead Credit Miscellaneous Credits C. Property Tax Refunds (98 filed 99)	(000s) Percent Per Capita		Per Capita
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.

	STATEWIDE SUM	MARY - RESIDEN	ITS ONLY
I. Major State Aids/Credits	(000s)	Percent	Per Capita
A. Aids to Local Governments			
Education Aid (1998-1999)	\$3,494,210	49.6%	\$722
Human Services Aid (Calendar 1998)	\$3,494,210	49.0%	Φ122
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
	550,281	5.5	114
Motor Fuels Tax (Calendar 1998)			
Motor Fuels Tax (Calendar 1998) Corporate Income Tax (Calendar 1998) Total State Taxes	663,465 \$10,072,291	6.6 100.0	137 \$2,082

	STATEWIDE SUMMARY	- INCLUDES NC	N-RESIDENTS
I. Major State Aids/Credits	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)	<i>40,101,210</i>	101070	÷· ==
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)	2,100,004	20.0	400
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	, 9 5
Criminal Justice Aid (Payable 1999)	28,650	0.3	6
Community Corrections Funding (1999)	69,554	1.0	14
HACA (Payable 1999)	09,004	1.0	14
County HACA	197.067	2.8	41
City/Town HACA	224,167	3.2	41
School District HACA	-	-	-
Miscellaneous District HACA	35,936	0.5	7
Total	27,643	0.4	6 100
Total Aids	484,812	6.9	
	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		φ40,013 744
C. Average NTC Tax Rate (Payable 1999)	1.223		1 77
C. Average NTC Tax Nate (Payable 1999)	1.225		
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
	\$10,775,420	100.0	\$2,227
Total State Taxes	÷·•,··•, ·=•		

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.

		METRO			NON-ME	TRO
I. Major State Aids/Credits	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
A. Alds to Local Governments Education Aid (1998-1999)	\$1,713,220	49.6%	\$664	\$1,780,990	49.6%	\$788
Human Services Aid (Calendar 1998)	ψ1,710,220	40.070	400 4	ψ1,100,000	40.070	<i></i>
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)	FF 09F	1.6	22	070 170	7 5	100
County Aid Municipal Aid	55,985 69,316	1.6 2.0	22 27	270,173 30,226	7.5 0.8	120 13
Township Aid	622	2.0	0	27,023	0.8	13
Total		3.6	49	327,422	0.8 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 Total	24,685	0.7	10	2,957	0.1	1
Total Aids	251,541 3,456,988	7.3 100.0	98 1,341	233,271 3,588,334	6.5 100.0	103 1,588
B. Property Tax Credits (Payable 1999)	3,430,900	100.0	1,341	3,300,334	100.0	1,500
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		100.0	72	139,087	100.0	62
C. Property Tax Refunds (98 filed 99)	100,400	100.0	12	100,007	100.0	ŰĽ
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		100.0	\$1,458	\$3,799,801	100.0	\$1,681
	. , ,					
II. Property Tax Data						
A. Property Tax Levy (Payable 1999)		00.10	*•••	0 040.055	04.000	\$0 7 0
A. Property Tax Levy (Payable 1999) County Levy	\$698,821	22.1%	\$271	\$610,255	34.6%	\$270
A. Property Tax Levy (Payable 1999) County Levy City/Town Levy	\$698,821 501,961	15.9	195	315,439	17.9	140
A. Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy	\$698,821 501,961 1,198,499	15.9 37.8	195 465	315,439 760,356	17.9 43.1	140 336
A. Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy Miscellaneous District Levy	\$698,821 501,961 1,198,499 767,183	15.9 37.8 24.2	195 465 298	315,439 760,356 77,209	17.9 43.1 4.4	140 336 34
A. Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy Miscellaneous District Levy Total Net Tax Capacity/Market Levy	\$698,821 501,961 1,198,499 767,183 \$3,166,465	15.9 37.8	195 465 298 \$1,228	315,439 760,356 77,209 \$1,763,259	17.9 43.1	140 336 34 \$780
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	\$698,821 501,961 1,198,499 767,183 \$3,166,465 186,498	15.9 37.8 24.2	195 465 298 \$1,228 72	315,439 760,356 77,209 \$1,763,259 139,087	17.9 43.1 4.4	140 336 34 \$780 62
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	\$698,821 501,961 1,198,499 767,183 \$3,166,465 186,498	15.9 37.8 24.2	195 465 298 \$1,228	315,439 760,356 77,209 \$1,763,259	17.9 43.1 4.4	140 336 34 \$780
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	\$698,821 501,961 1,198,499 767,183 \$3,166,465 186,498 2,979,966	15.9 37.8 24.2	195 465 298 \$1,228 72 1,156	315,439 760,356 77,209 \$1,763,259 139,087 1,624,171	17.9 43.1 4.4	140 336 34 \$780 62 719
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)	\$698,821 501,961 1,198,499 767,183 \$3,166,465 186,498 2,979,966 \$126,652,716	15.9 37.8 24.2	195 465 298 \$1,228 72 1,156 \$49,123	315,439 760,356 77,209 \$1,763,259 139,087 1,624,171 \$95,985,859	17.9 43.1 4.4	140 336 34 \$780 62 719 \$42,469
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)	\$698,821 501,961 1,198,499 767,183 \$3,166,465 186,498 2,979,966 \$126,652,716 2,270,486	15.9 37.8 24.2	195 465 298 \$1,228 72 1,156	315,439 760,356 77,209 \$1,763,259 139,087 1,624,171 \$95,985,859 1,328,496	17.9 43.1 4.4	140 336 34 \$780 62 719
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)	\$698,821 501,961 1,198,499 767,183 \$3,166,465 186,498 2,979,966 \$126,652,716 2,270,486	15.9 37.8 24.2	195 465 298 \$1,228 72 1,156 \$49,123	315,439 760,356 77,209 \$1,763,259 139,087 1,624,171 \$95,985,859	17.9 43.1 4.4	140 336 34 \$780 62 719 \$42,469
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) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) III. Major State Taxes	\$698,821 501,961 1,198,499 767,183 \$3,166,465 186,498 2,979,966 \$126,652,716 2,270,486 1.246	15.9 37.8 24.2 100.0	195 465 298 \$1,228 72 1,156 \$49,123 881	315,439 760,356 77,209 \$1,763,259 139,087 1,624,171 \$95,985,859 1,328,496 1.184	17.9 43.1 4.4 100.0	140 336 34 \$780 62 719 \$42,469 588
 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) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) III. Major State Taxes Individual Income Tax (1998 filed 1999) 	\$698,821 501,961 1,198,499 767,183 \$3,166,465 186,498 2,979,966 \$126,652,716 2,270,486 1.246 \$3,580,407	15.9 37.8 24.2 100.0 54.0%	195 465 298 \$1,228 72 1,156 \$49,123 881 \$1,389	315,439 760,356 77,209 \$1,763,259 139,087 1,624,171 \$95,985,859 1,328,496 1.184 \$1,632,704	17.9 43.1 4.4 100.0 47.4%	140 336 34 \$780 62 719 \$42,469 588 \$722
 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) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) Ill. Major State Taxes Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998) 	\$698,821 501,961 1,198,499 767,183 \$3,166,465 186,498 2,979,966 \$126,652,716 2,270,486 1.246 \$3,580,407 1,785,874	15.9 37.8 24.2 100.0 54.0% 26.9	195 465 298 \$1,228 72 1,156 \$49,123 881 \$1,389 693	315,439 760,356 77,209 \$1,763,259 139,087 1,624,171 \$95,985,859 1,328,496 1.184 \$1,632,704 887,546	17.9 43.1 4.4 100.0 47.4% 25.8	140 336 34 \$780 62 719 \$42,469 588 \$722 393
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) 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)	\$698,821 501,961 1,198,499 767,183 \$3,166,465 186,498 2,979,966 \$126,652,716 2,270,486 1.246 \$3,580,407 1,785,874 236,295	15.9 37.8 24.2 100.0 54.0% 26.9 3.6	195 465 298 \$1,228 72 1,156 \$49,123 881 \$1,389 693 92	315,439 760,356 77,209 \$1,763,259 139,087 1,624,171 \$95,985,859 1,328,496 1.184 \$1,632,704 887,546 217,779	17.9 43.1 4.4 100.0 47.4% 25.8 6.3	140 336 34 \$780 62 719 \$42,469 588 \$722 393 96
 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) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) Ill. 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) 	\$698,821 501,961 1,198,499 767,183 \$3,166,465 186,498 2,979,966 \$126,652,716 2,270,486 1.246 \$3,580,407 1,785,874 236,295 278,397	15.9 37.8 24.2 100.0 54.0% 26.9 3.6 4.2	195 465 298 \$1,228 72 1,156 \$49,123 881 \$1,389 693 92 108	315,439 760,356 77,209 \$1,763,259 139,087 1,624,171 \$95,985,859 1,328,496 1.184 \$1,632,704 887,546 217,779 239,542	17.9 43.1 4.4 100.0 47.4% 25.8 6.3 7.0	140 336 34 \$780 62 719 \$42,469 588 \$722 393 96 106
 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) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) Ill. 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) 	\$698,821 501,961 1,198,499 767,183 \$3,166,465 186,498 2,979,966 \$126,652,716 2,270,486 1.246 \$3,580,407 1,785,874 236,295 278,397 264,774	15.9 37.8 24.2 100.0 54.0% 26.9 3.6 4.2 4.0	195 465 298 \$1,228 72 1,156 \$49,123 881 \$1,389 693 92 108 103	315,439 760,356 77,209 \$1,763,259 139,087 1,624,171 \$95,985,859 1,328,496 1.184 \$1,632,704 887,546 217,779 239,542 285,508	17.9 43.1 4.4 100.0 47.4% 25.8 6.3 7.0 8.3	140 336 34 \$780 62 719 \$42,469 588 \$722 393 96 106 126
 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) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) Ill. 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) 	\$698,821 501,961 1,198,499 767,183 \$3,166,465 186,498 2,979,966 \$126,652,716 2,270,486 1.246 \$3,580,407 1,785,874 236,295 278,397 264,774 483,363	15.9 37.8 24.2 100.0 54.0% 26.9 3.6 4.2	195 465 298 \$1,228 72 1,156 \$49,123 881 \$1,389 693 92 108	315,439 760,356 77,209 \$1,763,259 139,087 1,624,171 \$95,985,859 1,328,496 1.184 \$1,632,704 887,546 217,779 239,542	17.9 43.1 4.4 100.0 47.4% 25.8 6.3 7.0	140 336 34 \$780 62 719 \$42,469 588 \$722 393 96 106

	METRO - % of Total		NON-METRO - % of	Total
	Amount		Amount	
I. Major State Aids/Credits	(000s)	Percent	(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)	.,,	0.1.1	001,000	
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)	55,510	5.17	50,250	52.1
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	43.0 67.0
Miscellaneous District HACA	24,685	89.3	2,957	10.7
Total	251,541	51.9	2,337	48.1
Total Aids	3,456,988	49.1	3,588,334	50.9
	3,430,300	45.1	3,300,334	50.5
B. Property Tax Credits (Payable 1999)	405 004	04.4	440.074	00.0
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		64.2%	\$1,763,259	35.8%
Less Property Tax Credits		UT.2 /0	139,087	55.070
			-	
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
Sales/Use Tax (Calendar 1990)	236,295	52.0	217,779	48.0
Motor Vehicle Sales Tax (Calendar 1998)			239,542	46.2
Motor Vehicle Sales Tax (Calendar 1998)	-	53.8	239.342	
Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	278,397	53.8 48.1		
Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998) Motor Fuels Tax (Calendar 1998)	278,397 264,774	48.1	285,508	51.9
Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	278,397 264,774 483,363			

3. Regional Data

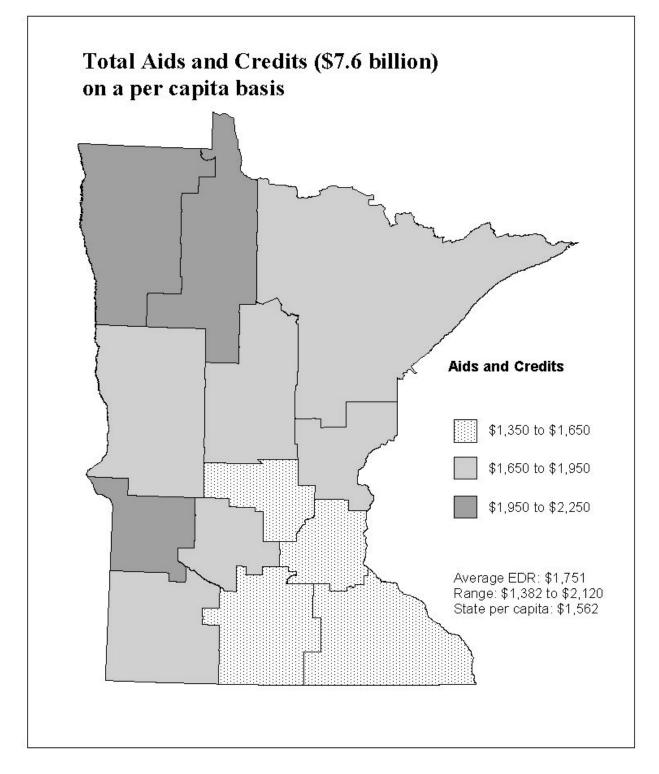
There are four statewide maps comparing various tax/aid factors.

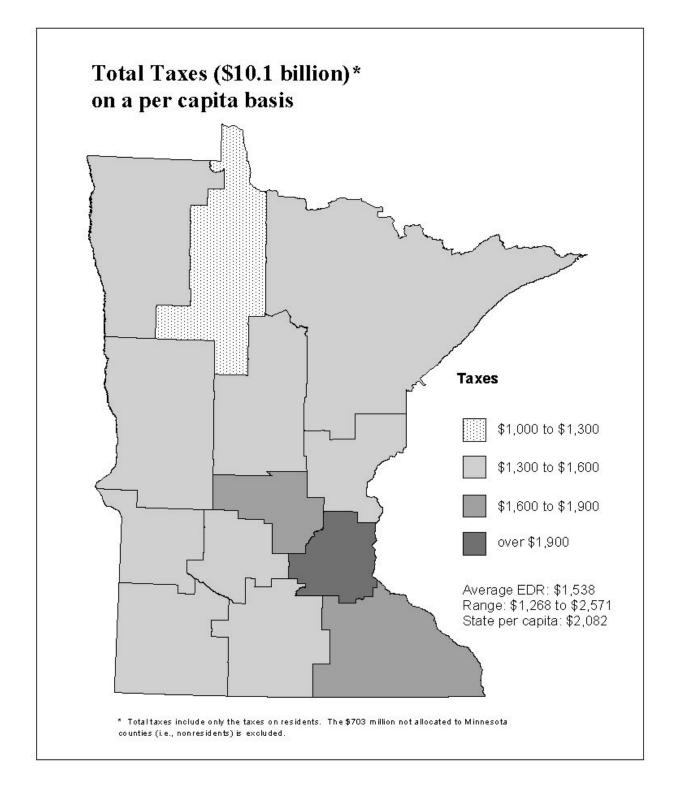
- map on page 130 is total per capita aid and credits by economic development region
- map on page 131 is total per capita taxes (residents only) by economic development region
- map on page 132 is average personal income by county
- map on page 133 is per capita personal income by region

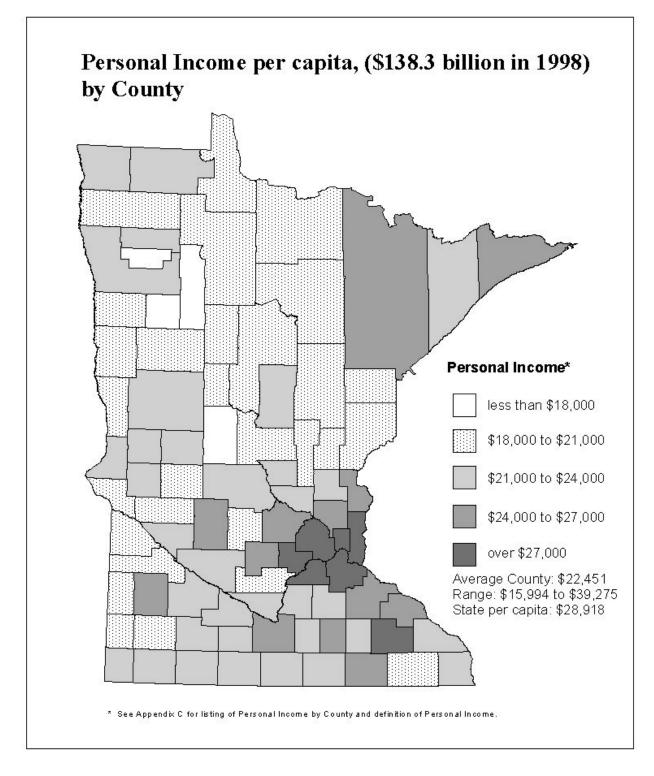
Table 3 compares the state aid/tax data for each of the 13 regions with the statewide totals. There is a separate table for each region.

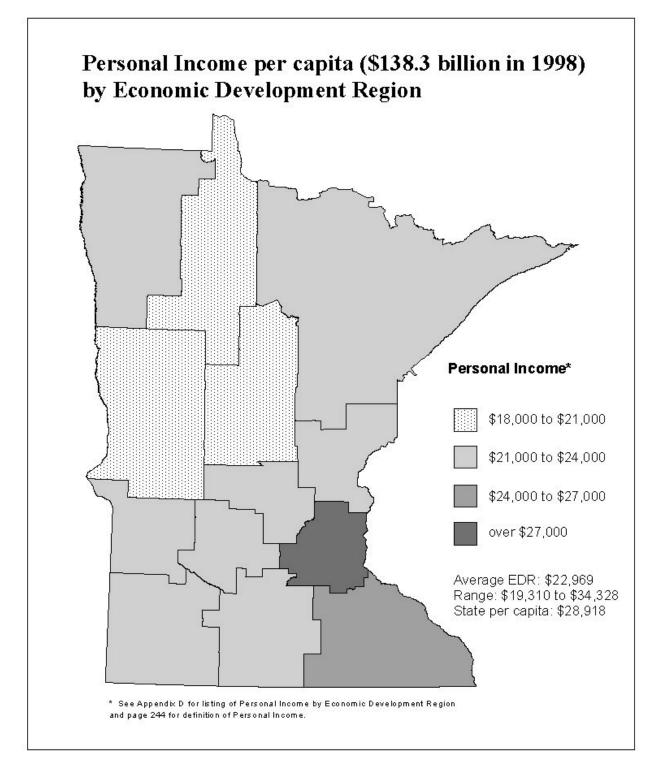
Statewide per capita amounts exclude income and sales taxes paid by nonresidents of Minnesota.

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.









		NW (1)			STATE	
	Amount			Amount		
I. Major State Aids/Credits	(000s)	Percent	Per Capita	(000s)	Percent	Per Capita
A Aido to Local Covernmento						
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)	Ф04,000	40.0%	⊅94 ∠	\$3,494,210	49.0%	φ <i>1</i> Ζ Ζ
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) HACA (Payable 1999)	1,566	0.9	17	69,554	1.0	14
County HACA	4,896	2.7	55	197,067	2.8	41
City/Town HACA	4,890	2.7	47	224,167	3.2	41
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
				323,300		
	-,			525,500	100.0	01
C. Property Tax Refunds (98 filed 99)	·	56.6	14		41.8	16
	1,274 938			78,823 108,137		
C. Property Tax Refunds (98 filed 99) Regular (Homeowners)	1,274	56.6	14	78,823	41.8	16
C. Property Tax Refunds (98 filed 99) Regular (Homeowners) Regular (Renters)	, 1,274 938	56.6 41.7	14 10	78,823 108,137	41.8 57.3	16 22
C. Property Tax Refunds (98 filed 99) Regular (Homeowners) Regular (Renters) Targeting Refund	1,274 938 37	56.6 41.7 1.6	14 10 0	78,823 108,137 1,637	41.8 57.3 0.9	16 22 0
C. Property Tax Refunds (98 filed 99) Regular (Homeowners) Regular (Renters) Targeting Refund Total Property Tax Refunds Total Aids/Credits	1,274 938 37 2,249	56.6 41.7 1.6 100.0	14 10 0 25	78,823 108,137 1,637 188,597	41.8 57.3 0.9 100.0	16 22 0 39
C. Property Tax Refunds (98 filed 99) Regular (Homeowners) Regular (Renters) Targeting Refund Total Property Tax Refunds Total Aids/Credits II. Property Tax Data	1,274 938 37 2,249	56.6 41.7 1.6 100.0	14 10 0 25	78,823 108,137 1,637 188,597	41.8 57.3 0.9 100.0	16 22 0 39
C. Property Tax Refunds (98 filed 99) Regular (Homeowners) Regular (Renters) Targeting Refund Total Property Tax Refunds Total Aids/Credits	1,274 938 37 2,249	56.6 41.7 1.6 100.0	14 10 0 25	78,823 108,137 1,637 188,597	41.8 57.3 0.9 100.0	16 22 0 39
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	1,274 938 37 2,249	56.6 41.7 1.6 100.0	14 10 0 25	78,823 108,137 1,637 188,597	41.8 57.3 0.9 100.0	16 22 0 39
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	1,274 938 37 2,249 \$190,185 \$24,994 12,232	56.6 41.7 1.6 100.0 100.0 34.5% 16.9	14 10 0 25 \$2,120 \$279 136	78,823 108,137 1,637 188,597 \$7,559,504	41.8 57.3 0.9 100.0 100.0 26.6% 16.6	16 22 0 39 \$1,562 \$271 169
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	1,274 938 37 2,249 \$190,185 \$24,994 12,232 32,910	56.6 41.7 1.6 100.0 100.0 34.5% 16.9 45.4	14 10 0 25 \$2,120 \$279 136 367	78,823 108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855	41.8 57.3 0.9 100.0 100.0 26.6% 16.6 39.7	16 22 0 39 \$1,562 \$271 169 405
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	1,274 938 37 2,249 \$190,185 \$24,994 12,232 32,910 2,325	56.6 41.7 1.6 100.0 100.0 34.5% 16.9 45.4 3.2	14 10 0 25 \$2,120 \$279 136 367 26	78,823 108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392	41.8 57.3 0.9 100.0 100.0 26.6% 16.6 39.7 17.1	16 22 0 39 \$1,562 \$271 169 405 175
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	1,274 938 37 2,249 \$190,185 \$24,994 12,232 32,910 2,325 72,462	56.6 41.7 1.6 100.0 100.0 34.5% 16.9 45.4	14 10 0 25 \$2,120 \$279 136 367 26 808	78,823 108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723	41.8 57.3 0.9 100.0 100.0 26.6% 16.6 39.7	16 22 0 39 \$1,562 \$271 169 405 175 \$1,019
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	1,274 938 37 2,249 \$190,185 \$24,994 12,232 32,910 2,325 72,462 3,985	56.6 41.7 1.6 100.0 100.0 34.5% 16.9 45.4 3.2	14 10 0 25 \$2,120 \$279 136 367 26 808 44	78,823 108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586	41.8 57.3 0.9 100.0 100.0 26.6% 16.6 39.7 17.1	16 22 0 39 \$1,562 \$271 169 405 175 \$1,019 67
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	1,274 938 37 2,249 \$190,185 \$24,994 12,232 32,910 2,325 72,462	56.6 41.7 1.6 100.0 100.0 34.5% 16.9 45.4 3.2	14 10 0 25 \$2,120 \$279 136 367 26 808	78,823 108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723	41.8 57.3 0.9 100.0 100.0 26.6% 16.6 39.7 17.1	16 22 0 39 \$1,562 \$271 169 405 175 \$1,019
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 Miscellaneous District Levy Less Property Tax Credits Net Property Taxes Payable B. Property Valuation	1,274 938 37 2,249 \$190,185 \$24,994 12,232 32,910 2,325 72,462 3,985 68,477	56.6 41.7 1.6 100.0 100.0 34.5% 16.9 45.4 3.2	14 10 0 25 \$2,120 \$279 136 367 26 808 44 763	78,823 108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137	41.8 57.3 0.9 100.0 100.0 26.6% 16.6 39.7 17.1	16 22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952
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 Miscellaneous District Levy Less Property Tax Credits Net Property Taxes Payable B. Property Valuation Market Valuation (1998 Assessment)	1,274 938 37 2,249 \$190,185 \$24,994 12,232 32,910 2,325 72,462 3,985 68,477 \$ 3,939,592	56.6 41.7 1.6 100.0 100.0 34.5% 16.9 45.4 3.2	14 10 0 25 \$2,120 \$279 136 367 26 808 44 763 \$43,918	78,823 108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$ 222,638,575	41.8 57.3 0.9 100.0 100.0 26.6% 16.6 39.7 17.1	16 22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015
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 Miscellaneous District Levy Less Property Tax Credits Net Property Taxes Payable B. Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment)	1,274 938 37 2,249 \$190,185 \$24,994 12,232 32,910 2,325 72,462 3,985 68,477 \$3,939,592 50,993	56.6 41.7 1.6 100.0 100.0 34.5% 16.9 45.4 3.2	14 10 0 25 \$2,120 \$279 136 367 26 808 44 763	78,823 108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982	41.8 57.3 0.9 100.0 100.0 26.6% 16.6 39.7 17.1	16 22 0 39 \$1,562 \$1,562 \$271 169 405 175 \$1,019 67 952
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 Miscellaneous District Levy Less Property Tax Credits Net Property Taxes Payable B. Property Valuation Market Valuation (1998 Assessment)	1,274 938 37 2,249 \$190,185 \$24,994 12,232 32,910 2,325 72,462 3,985 68,477 \$ 3,939,592	56.6 41.7 1.6 100.0 100.0 34.5% 16.9 45.4 3.2	14 10 0 25 \$2,120 \$279 136 367 26 808 44 763 \$43,918	78,823 108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$ 222,638,575	41.8 57.3 0.9 100.0 100.0 26.6% 16.6 39.7 17.1	16 22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015
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 Taxes Payable B. Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999)	1,274 938 37 2,249 \$190,185 \$24,994 12,232 32,910 2,325 72,462 3,985 68,477 \$3,939,592 50,993	56.6 41.7 1.6 100.0 100.0 34.5% 16.9 45.4 3.2	14 10 0 25 \$2,120 \$279 136 367 26 808 44 763 \$43,918	78,823 108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982	41.8 57.3 0.9 100.0 100.0 26.6% 16.6 39.7 17.1	16 22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015
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) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) III. Major State Taxes	1,274 938 37 2,249 \$190,185 \$24,994 12,232 32,910 2,325 72,462 3,985 68,477 \$3,939,592 50,993 1.293	56.6 41.7 1.6 100.0 100.0 34.5% 16.9 45.4 3.2 100.0	14 10 0 25 \$279 136 367 26 808 44 763 \$43,918 568	78,823 108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22	41.8 57.3 0.9 100.0 100.0 26.6% 16.6 39.7 17.1 100.0	16 22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744
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) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) III. Major State Taxes Individual Income Tax (1998 filed 1999)	1,274 938 37 2,249 \$190,185 \$24,994 12,232 32,910 2,325 72,462 3,985 68,477 \$3,939,592 50,993 1.293 \$56,244	56.6 41.7 1.6 100.0 100.0 34.5% 16.9 45.4 3.2 100.0	14 10 0 25 \$279 136 367 26 808 44 763 \$43,918 568	78,823 108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22 \$5,417,426	41.8 57.3 0.9 100.0 26.6% 16.6 39.7 17.1 100.0	16 22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077
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) 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)	1,274 938 37 2,249 \$190,185 \$24,994 12,232 32,910 2,325 72,462 3,985 68,477 \$3,939,592 50,993 1.293 \$56,244 24,634	56.6 41.7 1.6 100.0 100.0 34.5% 16.9 45.4 3.2 100.0	14 10 0 25 \$279 136 367 26 808 44 763 \$43,918 568 \$627 275	78,823 108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22 \$5,417,426 3,172,234	41.8 57.3 0.9 100.0 26.6% 16.6 39.7 17.1 100.0 50.3% 29.4	16 22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553
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 Tax Credits Net Property Tax Seases Net Property Tax Seases B. Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998)	1,274 938 37 2,249 \$190,185 \$24,994 12,232 32,910 2,325 72,462 3,985 68,477 \$3,939,592 50,993 1.293 \$56,244 24,634 8,858	56.6 41.7 1.6 100.0 34.5% 16.9 45.4 3.2 100.0 48.0% 21.0 7.6	14 10 0 25 \$279 136 367 26 808 44 763 \$43,918 568 \$43,918 568	78,823 108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22 \$5,417,426 3,172,234 454,074	41.8 57.3 0.9 100.0 26.6% 16.6 39.7 17.1 100.0 50.3% 29.4 4.2	16 22 0 39 \$1,562 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$46,015 744
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 Tax Credits Net Property Tax Seases B. Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	1,274 938 37 2,249 \$190,185 \$24,994 12,232 32,910 2,325 72,462 3,985 68,477 \$3,939,592 50,993 1.293 \$56,244 24,634 8,858 9,859	56.6 41.7 1.6 100.0 34.5% 16.9 45.4 3.2 100.0 48.0% 21.0 7.6 8.4	14 10 0 25 \$279 136 367 26 808 44 763 \$43,918 568 \$43,918 568	78,823 108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22 \$5,417,426 3,172,234 454,074 517,939	41.8 57.3 0.9 100.0 26.6% 16.6 39.7 17.1 100.0 50.3% 29.4 4.2 4.8	16 22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107
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) 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)	1,274 938 37 2,249 \$190,185 \$24,994 12,232 32,910 2,325 72,462 3,985 68,477 \$3,939,592 50,993 1.293 \$56,244 24,634 8,858 9,859 11,820	56.6 41.7 1.6 100.0 34.5% 16.9 45.4 3.2 100.0 48.0% 21.0 7.6 8.4 10.1	14 10 0 25 \$279 136 367 26 808 44 763 \$43,918 568 \$627 275 99 110 132	78,823 108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22 \$5,417,426 3,172,234 454,074 517,939 550,281	41.8 57.3 0.9 100.0 26.6% 16.6 39.7 17.1 100.0 50.3% 29.4 4.2 4.8 5.1	16 22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107 114
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 Miscellaneous District Levy Less Property Tax Credits Net Property Taxes Payable B. Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 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)	1,274 938 37 2,249 \$190,185 \$24,994 12,232 32,910 2,325 72,462 3,985 68,477 \$3,939,592 50,993 1,293 \$56,244 24,634 8,858 9,859 11,820 5,679	56.6 41.7 1.6 100.0 34.5% 16.9 45.4 3.2 100.0 48.0% 21.0 7.6 8.4 10.1 4.8	14 10 0 25 \$279 136 367 26 808 44 763 \$43,918 568 \$627 275 99 110 132 63	78,823 108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22 \$5,417,426 3,172,234 454,074 517,939 550,281 663,465	41.8 57.3 0.9 100.0 26.6% 16.6 39.7 17.1 100.0 50.3% 29.4 4.2 4.8 5.1 6.2	16 22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107 114 137
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) 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)	1,274 938 37 2,249 \$190,185 \$24,994 12,232 32,910 2,325 72,462 3,985 68,477 \$3,939,592 50,993 1.293 \$56,244 24,634 8,858 9,859 11,820	56.6 41.7 1.6 100.0 34.5% 16.9 45.4 3.2 100.0 48.0% 21.0 7.6 8.4 10.1	14 10 0 25 \$279 136 367 26 808 44 763 \$43,918 568 \$627 275 99 110 132	78,823 108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22 \$5,417,426 3,172,234 454,074 517,939 550,281	41.8 57.3 0.9 100.0 26.6% 16.6 39.7 17.1 100.0 50.3% 29.4 4.2 4.8 5.1	16 22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107 114

		HEADW	/ATERS (2)		STATE	
	Amount			Amount		
I. Major State Aids/Credits	(000s)	Percent	Per Capita	(000s)	Percent	Per Capita
A Aide to Legal Covernments						
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)	ψ <i>11</i> ,012	51.570	ψ1,041	ψ 3, 434,210	43.070	$\psi I \Sigma \Sigma$
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
Tot	al 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		99,542	1.4	21
Township Aid	917	0.6	12	27,646	0.4	6
Tot	al 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		23,820	0.3	5
Criminal Justice Aid (Payable 1999)	463	0.3		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		224,167	3.2	46
School District HACA	1,003	0.7		35,936	0.5	7
Miscellaneous District HACA	25	0.0		27,643	0.4	6
Tot		3.0		484,812	6.9	100
Total Aid	s 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 Credit	s 3,088	100.0	42	325,586	100.0	67
C. Property Tax Refunds (98 filed 99)						10
Regular (Homeowners)	1,010 936	50.7 47.0	14 13	78,823	41.8 57.3	16 22
Regular (Renters) Targeting Refund	936	47.0 2.3		108,137 1,637	57.3 0.9	0
Total Property Tax Refund		100.0	27	188,597	100.0	39
Total Aids/Credit		100.0		\$7,559,504	100.0	\$1,562
	¢,		<i>4</i> <u></u> <u>,</u> 0 <u></u> <u></u>	¢1,000,001		<i>↓.,e<i>e</i></i>
II. Property Tax Data						
A. Property Tax Levy (Payable 1999)	1					
County Levy	\$22,945	42.6%	\$310	\$1,309,076	26.6%	\$271
City/Town Levy	6,048	11.2		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 Lev		100.0	727	\$4,929,723	100.0	\$1,019
Less Property Tax Credit			42	325,586		67 052
Net Property Taxes Payabl	e <u>50,731</u>		686	4,604,137		952
B. Property Valuation	¢0 570 500		¢21765	¢000 600 575		\$46 04F
Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment)	\$2,572,528 37,384		\$34,765 505	\$222,638,575 3,598,982		\$46,015 744
C. Average NTC Tax Rate (Payable 1999			000	1.22		7 4 4
of Average fire fax fate (Fayable 1993	/			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		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		663,465	6.2	137
Total State Taxe	s \$93,810	100.0	\$1,268	\$10,775,420	100.0	\$2,082
	<i>•••••</i> ,•••		<i>↓.,_uu</i>	<i>•••••••••••••••••••••••••••••••••••••</i>		+-,

		ARROW	/HEAD (3)		STATE	
	Amount		(-)	Amount		
I. Major State Aids/Credits	(000s)	Percent	Per Capita	(000s)	Percent	Per Capita
A. Aids to Local Governments			*		10.00/	A-------------
Education Aid (1998-1999)	\$245,349	42.5%	\$767	\$3,494,210	49.6%	\$722
Human Services Aid (Calendar 1998)	400.005	17.0	202	4 000 050	474	0.40
Medical Assistance	103,085	17.9	322	1,202,653	17.1 1.3	249
Minnesota Family Investment Program General Assistance including GAMC	5,327 14,436	0.9 2.5	17 45	88,294 181,999	2.6	18 38
Social Services	48,875	2.5 8.5	153	560,940	2.0 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)	4 -			407-007-		
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 Miscellaneous District HACA	2,764 297	0.5 0.1	9 1	35,936	0.5 0.4	7 6
Total	37,372	0.1 6.5	י 117	27,643 484,812	0.4 6.9	100
Total Aids	577,358	100.0	1,805	7,045,322	100.0	1,456
B. Property Tax Credits (Payable 1999)	577,550	100.0	1,005	7,045,522	100.0	1,450
Education Homestead Credit	16,685	53.9	52	304,252	93.4	63
Miscellaneous Credits	14,289	46.1	45	21,334	93.4 6.6	4
Total Property Tax Credits	30,974	100.0	97	325,586	100.0	67
C. Property Tax Refunds (98 filed 99)	30,374	100.0	51	525,500	100.0	07
	3 0 2 3	34.0	0	79 922	11 0	16
Regular (Homeowners)	3,023 5 793	34.0 65 1	9 18	78,823	41.8 57 3	16 22
Regular (Homeowners) Regular (Renters)	5,793	65.1	18	108,137	57.3	22
Regular (Homeowners) Regular (Renters) Targeting Refund	5,793 77	65.1 0.9	18 0	108,137 1,637	57.3 0.9	22 0
Regular (Homeowners) Regular (Renters) Targeting Refund Total Property Tax Refunds	5,793 77 8,893	65.1 0.9 100.0	18 0 28	108,137 1,637 188,597	57.3 0.9 100.0	22 0 39
Regular (Homeowners) Regular (Renters) Targeting Refund	5,793 77	65.1 0.9	18 0	108,137 1,637	57.3 0.9	22 0
Regular (Homeowners) Regular (Renters) Targeting Refund Total Property Tax Refunds Total Aids/Credits	5,793 77 8,893	65.1 0.9 100.0	18 0 28	108,137 1,637 188,597	57.3 0.9 100.0	22 0 39
Regular (Homeowners) Regular (Renters) Targeting Refund Total Property Tax Refunds Total Aids/Credits II. Property Tax Data	5,793 77 8,893	65.1 0.9 100.0	18 0 28	108,137 1,637 188,597	57.3 0.9 100.0	22 0 39
Regular (Homeowners) Regular (Renters) Targeting Refund Total Property Tax Refunds Total Aids/Credits	5,793 77 8,893	65.1 0.9 100.0	18 0 28 \$1,929	108,137 1,637 188,597 \$7,559,504	57.3 0.9 100.0	22 0 39 \$1,562
Regular (Homeowners) Regular (Renters) Targeting Refund Total Property Tax Refunds Total Aids/Credits II. Property Tax Data A. Property Tax Levy (Payable 1999)	5,793 77 8,893 \$617,226	65.1 0.9 100.0 100.0	18 0 28	108,137 1,637 188,597	57.3 0.9 100.0 100.0	22 0 39
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	5,793 77 8,893 \$617,226 \$102,585	65.1 0.9 100.0 100.0 41.3%	18 0 28 \$1,929 \$321	108,137 1,637 188,597 \$7,559,504 \$1,309,076	57.3 0.9 100.0 100.0 26.6%	22 0 39 \$1,562 \$271
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	5,793 77 8,893 \$617,226 \$102,585 44,028 84,718 17,212	65.1 0.9 100.0 100.0 41.3% 17.7 34.1 6.9	18 0 28 \$1,929 \$321 138 265 54	108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392	57.3 0.9 100.0 100.0 26.6% 16.6 39.7 17.1	22 0 39 \$1,562 \$271 169 405 175
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	5,793 77 8,893 \$617,226 \$102,585 44,028 84,718	65.1 0.9 100.0 100.0 41.3% 17.7 34.1	18 0 28 \$1,929 \$321 138 265	108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855	57.3 0.9 100.0 100.0 26.6% 16.6 39.7	22 0 39 \$1,562 \$271 169 405
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	5,793 77 8,893 \$617,226 \$102,585 44,028 84,718 17,212	65.1 0.9 100.0 100.0 41.3% 17.7 34.1 6.9	18 0 28 \$1,929 \$321 138 265 54	108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392	57.3 0.9 100.0 100.0 26.6% 16.6 39.7 17.1	22 0 39 \$1,562 \$271 169 405 175
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	5,793 77 8,893 \$617,226 \$102,585 44,028 84,718 17,212 248,543	65.1 0.9 100.0 100.0 41.3% 17.7 34.1 6.9	18 0 28 \$1,929 \$321 138 265 54 777	108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723	57.3 0.9 100.0 100.0 26.6% 16.6 39.7 17.1	22 0 39 \$1,562 \$271 169 405 175 \$1,019
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	5,793 77 8,893 \$617,226 \$102,585 44,028 84,718 17,212 248,543 30,974	65.1 0.9 100.0 100.0 41.3% 17.7 34.1 6.9	18 0 28 \$1,929 \$321 138 265 54 777 97	108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586	57.3 0.9 100.0 100.0 26.6% 16.6 39.7 17.1	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67
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	5,793 77 8,893 \$617,226 \$102,585 44,028 84,718 17,212 248,543 30,974	65.1 0.9 100.0 100.0 41.3% 17.7 34.1 6.9	18 0 28 \$1,929 \$321 138 265 54 777 97	108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586	57.3 0.9 100.0 100.0 26.6% 16.6 39.7 17.1	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67
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	5,793 77 8,893 \$617,226 \$102,585 44,028 84,718 17,212 248,543 30,974 217,568	65.1 0.9 100.0 100.0 41.3% 17.7 34.1 6.9	18 0 28 \$1,929 \$321 138 265 54 777 97 680	108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137	57.3 0.9 100.0 100.0 26.6% 16.6 39.7 17.1	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952
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 Miscellaneous District Levy Less Property Tax Credits Net Property Taxes Payable B. Property Valuation Market Valuation (1998 Assessment)	5,793 77 8,893 \$617,226 \$102,585 44,028 84,718 17,212 248,543 30,974 217,568 \$11,212,607	65.1 0.9 100.0 100.0 41.3% 17.7 34.1 6.9	18 0 28 \$1,929 \$321 138 265 54 777 97 680 \$35,049	108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575	57.3 0.9 100.0 100.0 26.6% 16.6 39.7 17.1	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015
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) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999)	5,793 77 8,893 \$617,226 \$102,585 44,028 84,718 17,212 248,543 30,974 217,568 \$11,212,607 175,247	65.1 0.9 100.0 100.0 41.3% 17.7 34.1 6.9	18 0 28 \$1,929 \$321 138 265 54 777 97 680 \$35,049	108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982	57.3 0.9 100.0 100.0 26.6% 16.6 39.7 17.1	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015
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) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999)	5,793 77 8,893 \$617,226 \$102,585 44,028 84,718 17,212 248,543 30,974 217,568 \$11,212,607 175,247 1.206	65.1 0.9 100.0 41.3% 17.7 34.1 6.9 100.0	18 0 28 \$1,929 \$321 138 265 54 777 97 680 \$35,049 548	108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22	57.3 0.9 100.0 26.6% 16.6 39.7 17.1 100.0	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744
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 Tax Credits Net Property Tax Credits Net Property Tax Seases Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) III. Major State Taxes Individual Income Tax (1998 filed 1999)	5,793 77 8,893 \$617,226 \$102,585 44,028 84,718 17,212 248,543 30,974 217,568 \$11,212,607 175,247 1.206 \$220,473	65.1 0.9 100.0 41.3% 17.7 34.1 6.9 100.0	18 0 28 \$1,929 \$321 138 265 54 777 97 680 \$35,049 548 \$689	108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22 \$5,417,426	57.3 0.9 100.0 26.6% 16.6 39.7 17.1 100.0	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077
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) 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)	5,793 77 8,893 \$617,226 \$102,585 44,028 84,718 17,212 248,543 30,974 217,568 \$11,212,607 175,247 1,206 \$220,473 146,891	65.1 0.9 100.0 41.3% 17.7 34.1 6.9 100.0 44.3% 29.5	18 0 28 \$1,929 \$321 138 265 54 777 97 680 \$35,049 548 \$689 459	108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22 \$5,417,426 3,172,234	57.3 0.9 100.0 26.6% 16.6 39.7 17.1 100.0 50.3% 29.4	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553
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 Tax Credits Net Property Tax Credits Net Property Tax Credits Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998)	5,793 77 8,893 \$617,226 \$102,585 44,028 84,718 17,212 248,543 30,974 217,568 \$11,212,607 175,247 1,206 \$220,473 146,891 31,109	65.1 0.9 100.0 41.3% 17.7 34.1 6.9 100.0 44.3% 29.5 6.2	18 0 28 \$1,929 \$321 138 265 54 777 97 680 \$35,049 548 \$689 459 97	108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22 \$5,417,426 3,172,234 454,074	57.3 0.9 100.0 26.6% 16.6 39.7 17.1 100.0 50.3% 29.4 4.2	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94
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 Tax Credits Net Property Taxes Payable B. Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	5,793 77 8,893 \$617,226 \$102,585 44,028 84,718 17,212 248,543 30,974 217,568 \$11,212,607 175,247 1,206 \$220,473 146,891 31,109 34,261	65.1 0.9 100.0 41.3% 17.7 34.1 6.9 100.0 44.3% 29.5 6.2 6.9	18 0 28 \$1,929 \$321 138 265 54 777 97 680 \$35,049 548 \$689 459 97 107	108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22 \$5,417,426 3,172,234 454,074 517,939	57.3 0.9 100.0 26.6% 16.6 39.7 17.1 100.0 50.3% 29.4 4.2 4.8	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107
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 Miscellaneous District Levy Less Property Tax Credits Net Property Tax Credits Net Property Taxes Payable B. Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998) Motor Fuels Tax (Calendar 1998)	5,793 77 8,893 \$617,226 \$102,585 44,028 84,718 17,212 248,543 30,974 217,568 \$11,212,607 175,247 1,206 \$220,473 146,891 31,109 34,261 39,389	65.1 0.9 100.0 41.3% 17.7 34.1 6.9 100.0 44.3% 29.5 6.2 6.9 7.9	18 0 28 \$1,929 \$321 138 265 54 777 97 680 \$35,049 548 \$689 459 97 107 123	108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22 \$5,417,426 3,172,234 454,074 517,939 550,281	57.3 0.9 100.0 26.6% 16.6 39.7 17.1 100.0 50.3% 29.4 4.2 4.8 5.1	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107 114
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 Tax Credits Net Property Taxes Payable B. Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 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)	5,793 77 8,893 \$617,226 \$102,585 44,028 84,718 17,212 248,543 30,974 217,568 \$11,212,607 175,247 1.206 \$220,473 146,891 31,109 34,261 39,389 25,817	65.1 0.9 100.0 41.3% 17.7 34.1 6.9 100.0 44.3% 29.5 6.2 6.9 7.9 5.2	18 0 28 \$1,929 \$321 138 265 54 777 97 680 \$35,049 548 \$35,049 548 \$689 459 97 107 123 81	108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22 \$5,417,426 3,172,234 454,074 517,939 550,281 663,465	57.3 0.9 100.0 26.6% 16.6 39.7 17.1 100.0 50.3% 29.4 4.2 4.8 5.1 6.2	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107 114 137
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) 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)	5,793 77 8,893 \$617,226 \$102,585 44,028 84,718 17,212 248,543 30,974 217,568 \$11,212,607 175,247 1,206 \$220,473 146,891 31,109 34,261 39,389	65.1 0.9 100.0 41.3% 17.7 34.1 6.9 100.0 44.3% 29.5 6.2 6.9 7.9	18 0 28 \$1,929 \$321 138 265 54 777 97 680 \$35,049 548 \$689 459 97 107 123	108,137 1,637 188,597 \$7,559,504 \$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22 \$5,417,426 3,172,234 454,074 517,939 550,281	57.3 0.9 100.0 26.6% 16.6 39.7 17.1 100.0 50.3% 29.4 4.2 4.8 5.1	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107 114

			FRAL (4)		STATE	
	Amount		KAL (4)	Amount	STATE	
I. Major State Aids/Credits	(000s)	Porcont	Per Capita	(000s)	Porcont	Per Capita
	(0005)	Feiceni	Fel Capila	(0005)	Feiceni	Fer 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)	ψ107,040	40.570	ψ/ 55	ψ0,404,210	40.070	$\psi I \Sigma \Sigma$
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
	4 557,155	100.0	\$1,707	\$7,559,504	100.0	\$1,562
II Property Tax Data	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	100.0	\$1,707	\$7,559,504	100.0	\$1,562
II. Property Tax Data		100.0	\$1,707	\$7,559,504	100.0	\$1,562
A. Property Tax Levy (Payable 1999)						
A. Property Tax Levy (Payable 1999) County Levy	\$58,286	37.6%	\$278	\$1,309,076	26.6%	\$271
A. Property Tax Levy (Payable 1999) County Levy City/Town Levy	\$58,286 23,960	37.6% 15.5	\$278 114	\$1,309,076 817,400	26.6% 16.6	\$271 169
A. Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy	\$58,286 23,960 65,909	37.6% 15.5 42.6	\$278 114 315	\$1,309,076 817,400 1,958,855	26.6% 16.6 39.7	\$271 169 405
A. Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy Miscellaneous District Levy	\$58,286 23,960 65,909 6,721	37.6% 15.5 42.6 4.3	\$278 114 315 32	\$1,309,076 817,400 1,958,855 844,392	26.6% 16.6 39.7 17.1	\$271 169 405 175
A. Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy Miscellaneous District Levy Total Net Tax Capacity/Market Levy	\$58,286 23,960 65,909 6,721 154,876	37.6% 15.5 42.6	\$278 114 315 32 740	\$1,309,076 817,400 1,958,855 844,392 \$4,929,723	26.6% 16.6 39.7	\$271 169 405 175 \$1,019
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	\$58,286 23,960 65,909 6,721 154,876 14,045	37.6% 15.5 42.6 4.3	\$278 114 315 32 740 67	\$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586	26.6% 16.6 39.7 17.1	\$271 169 405 175 \$1,019 67
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	\$58,286 23,960 65,909 6,721 154,876	37.6% 15.5 42.6 4.3	\$278 114 315 32 740	\$1,309,076 817,400 1,958,855 844,392 \$4,929,723	26.6% 16.6 39.7 17.1	\$271 169 405 175 \$1,019
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	\$58,286 23,960 65,909 6,721 154,876 14,045 140,832	37.6% 15.5 42.6 4.3	\$278 114 315 32 740 67 673	\$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137	26.6% 16.6 39.7 17.1	\$271 169 405 175 \$1,019 67 952
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)	\$58,286 23,960 65,909 6,721 154,876 14,045 140,832 \$9,246,432	37.6% 15.5 42.6 4.3	\$278 114 315 32 740 67 673 \$44,177	\$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575	26.6% 16.6 39.7 17.1	\$271 169 405 175 \$1,019 67 952 \$46,015
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)	\$58,286 23,960 65,909 6,721 154,876 14,045 140,832 \$9,246,432 119,722	37.6% 15.5 42.6 4.3	\$278 114 315 32 740 67 673	\$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982	26.6% 16.6 39.7 17.1	\$271 169 405 175 \$1,019 67 952
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)	\$58,286 23,960 65,909 6,721 154,876 14,045 140,832 \$9,246,432	37.6% 15.5 42.6 4.3	\$278 114 315 32 740 67 673 \$44,177	\$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575	26.6% 16.6 39.7 17.1	\$271 169 405 175 \$1,019 67 952 \$46,015
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) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999)	\$58,286 23,960 65,909 6,721 154,876 14,045 140,832 \$9,246,432 119,722	37.6% 15.5 42.6 4.3	\$278 114 315 32 740 67 673 \$44,177	\$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982	26.6% 16.6 39.7 17.1	\$271 169 405 175 \$1,019 67 952 \$46,015
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) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) III. Major State Taxes	\$58,286 23,960 65,909 6,721 154,876 14,045 140,832 \$9,246,432 119,722 1.140	37.6% 15.5 42.6 4.3 100.0	\$278 114 315 32 740 67 673 \$44,177 572	\$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22	26.6% 16.6 39.7 17.1 100.0	\$271 169 405 175 \$1,019 67 952 \$46,015 744
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) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) III. Major State Taxes Individual Income Tax (1998 filed 1999)	\$58,286 23,960 65,909 6,721 154,876 14,045 140,832 \$9,246,432 119,722 1.140 \$123,443	37.6% 15.5 42.6 4.3 100.0	\$278 114 315 32 740 67 673 \$44,177 572 \$590	\$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22 \$5,417,426	26.6% 16.6 39.7 17.1 100.0 50.3%	\$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077
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) 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)	\$58,286 23,960 65,909 6,721 154,876 14,045 140,832 \$9,246,432 119,722 1.140 \$123,443 81,309	37.6% 15.5 42.6 4.3 100.0 42.9% 28.3	\$278 114 315 32 740 67 673 \$44,177 572 \$590 388	\$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22 \$5,417,426 3,172,234	26.6% 16.6 39.7 17.1 100.0 50.3% 29.4	\$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553
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) III. Major State Taxes Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998)	\$58,286 23,960 65,909 6,721 154,876 14,045 140,832 \$9,246,432 119,722 1.140 \$123,443 81,309 19,635	37.6% 15.5 42.6 4.3 100.0 42.9% 28.3 6.8	\$278 114 315 32 740 67 673 \$44,177 572 \$590 388 94	\$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22 \$5,417,426 3,172,234 454,074	26.6% 16.6 39.7 17.1 100.0 50.3% 29.4 4.2	\$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94
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) Ill. 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)	\$58,286 23,960 65,909 6,721 154,876 14,045 140,832 \$9,246,432 119,722 1.140 \$123,443 81,309 19,635 21,316	37.6% 15.5 42.6 4.3 100.0 42.9% 28.3 6.8 7.4	\$278 114 315 32 740 67 673 \$44,177 572 \$590 388 94 102	\$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22 \$5,417,426 3,172,234 454,074 517,939	26.6% 16.6 39.7 17.1 100.0 50.3% 29.4 4.2 4.8	\$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107
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) Net Tax Capacity (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)	\$58,286 23,960 65,909 6,721 154,876 14,045 140,832 \$9,246,432 119,722 1.140 \$123,443 81,309 19,635 21,316 28,660	37.6% 15.5 42.6 4.3 100.0 42.9% 28.3 6.8 7.4 10.0	\$278 114 315 32 740 67 673 \$44,177 572 \$590 388 94 102 137	\$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22 \$5,417,426 3,172,234 454,074 517,939 550,281	26.6% 16.6 39.7 17.1 100.0 50.3% 29.4 4.2 4.8 5.1	\$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107 114
 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) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) 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) 	\$58,286 23,960 65,909 6,721 154,876 14,045 140,832 \$9,246,432 119,722 1.140 \$123,443 81,309 19,635 21,316 28,660 13,122	37.6% 15.5 42.6 4.3 100.0 42.9% 28.3 6.8 7.4 10.0 4.6	\$278 114 315 32 740 67 673 \$44,177 572 \$590 388 94 102 137 63	\$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22 \$5,417,426 3,172,234 454,074 517,939 550,281 663,465	26.6% 16.6 39.7 17.1 100.0 50.3% 29.4 4.2 4.8 5.1 6.2	\$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107 114 137
 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) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998) Motor Fuels Tax (Calendar 1998) Motor Fuels Tax (Calendar 1998) Mo	\$58,286 23,960 65,909 6,721 154,876 14,045 140,832 \$9,246,432 119,722 1.140 \$123,443 81,309 19,635 21,316 28,660	37.6% 15.5 42.6 4.3 100.0 42.9% 28.3 6.8 7.4 10.0	\$278 114 315 32 740 67 673 \$44,177 572 \$590 388 94 102 137	\$1,309,076 817,400 1,958,855 844,392 \$4,929,723 325,586 4,604,137 \$222,638,575 3,598,982 1.22 \$5,417,426 3,172,234 454,074 517,939 550,281	26.6% 16.6 39.7 17.1 100.0 50.3% 29.4 4.2 4.8 5.1	\$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107 114

	FIVE (5)			STATE			
	Amount	_		Amount	_		
I. Major State Aids/Credits	(000s)	Percent	Per Capita	(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)	\$100,0 <u>2</u> 0	01.070	400 I	φ0, 10 1,2 10	10.070	<i>ψ. 22</i>	
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)	47.070	7.0	100	200.450	4.0	07	
County Aid Municipal Aid	17,676 1,038	7.0 0.4	120 7	326,158 99,542	4.6 1.4	67 21	
Township Aid	2,005	0.4	7 14	27,646	0.4	6	
Total	2,003	8.2		453,345	0.4 6.4	94	
Local Government Aid (Calendar 1999)	9,709	3.9		384,046	5.5	79	
Disparity Reduction Aid (Calendar 1999)	427	0.2		23,820	0.3	5	
Criminal Justice Aid (Payable 1999)	851	0.3		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	-)	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		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)	0.000	FC 4	40	70.000	44.0	10	
Regular (Homeowners) Regular (Renters)	2,690 2,021	56.4 42.3		78,823 108,137	41.8 57.3	16 22	
Targeting Refund	62	42.3		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	
	Ψ200,001	100.0	ψ1,001	φ1,000,004	100.0	ψ1,002	
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	2,793 118,292	2.4 100.0	19	844,392	17.1	175	
Total Net Tax Capacity/Market Levy		100.0	801	\$4,929,723	100.0	\$1,019 67	
Less Property Tax Credits			61 740	325,586		67	
Net Property Taxes Payable	109,245		740	4,604,137		952	
B. Property Valuation	#7 000 004		¢ 47 000	¢000.000.575		¢ 40.045	
Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment)	\$7,060,291		\$47,806 677	\$222,638,575 3,598,982		\$46,015 744	
C. Average NTC Tax Rate (Payable 1999)	100,022 1.069		677			744	
C. Average NTC Tax Rate (Payable 1999)	1.009			1.22			
III. Major State Taxes		41.9%	\$605	\$5,417,426	50.3%	\$1,077	
Individual Income Tax (1998 filed 1999)	\$89,319						
Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998)	64,554	30.3	437	3,172,234	29.4	553	
Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998)	64,554 14,525	30.3 6.8	437 98	454,074	4.2	94	
Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	64,554 14,525 15,645	30.3 6.8 7.3	437 98 106	454,074 517,939	4.2 4.8	94 107	
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)	64,554 14,525 15,645 20,822	30.3 6.8 7.3 9.8	437 98 106 141	454,074 517,939 550,281	4.2 4.8 5.1	94 107 114	
Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	64,554 14,525 15,645	30.3 6.8 7.3	437 98 106	454,074 517,939	4.2 4.8	94 107	

		SIX EAST (6E)			STATE			
		Amount			Amount			
Ι.	Major State Aids/Credits	(000s)	Percent	Per Capita	(000s)	Percent	Per Capita	
	Aide to Legal Covernments							
А.	Aids to Local Governments Education Aid (1998-1999)	\$94,418	51.1%	\$809	\$3,494,210	49.6%	\$722	
	Human Services Aid (Calendar 1998)	ψ9 4 ,410	51.170	4009	ψ <u></u> 3,+ 3 4,210	43.070	Ψ1 ZZ	
	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		181,999	2.6	38	
	Social Services	15,300	8.3		560,940	8.0	116	
	Miscellaneous Total	1,637 48,173	0.9 26.1	14 413	72,998 2,106,884	1.0 29.9	15 435	
	Highway Aid (Calendar 1999)	40,173	20.1	413	2,100,004	29.9	455	
	County Aid	12,850	7.0	110	326,158	4.6	67	
	Municipal Aid	1,490	0.8		99,542	1.4	21	
	Township Aid	1,302	0.7	11	27,646	0.4	6	
	Total	15,642	8.5		453,345	6.4	94	
	Local Government Aid (Calendar 1999)	10,654	5.8		384,046	5.5	79	
	Disparity Reduction Aid (Calendar 1999)	446 580	0.2		23,820	0.3	5 6	
	Criminal Justice Aid (Payable 1999) Community Corrections Funding (1999)	580 1,762	0.3 1.0		28,650 69,554	0.4 1.0	6 14	
	HACA (Payable 1999)	1,702	1.0	15	09,004	1.0	14	
	County HACA	6,022	3.3	52	197,067	2.8	41	
	City/Town HACA	5,530	3.0		224,167	3.2	46	
	School District HACA	1,419	0.8	12	35,936	0.5	7	
	Miscellaneous District HACA	72	0.0		27,643	0.4	6	
		13,044	7.1	112	484,812	6.9	100	
Б	Total Aids	184,719	100.0	1,584	7,045,322	100.0	1,456	
В.	Property Tax Credits (Payable 1999) Education Homestead Credit	6 170	99.8	50	204.252	93.4	60	
	Miscellaneous Credits	6,172 12	99.8 0.2	53 0	304,252 21,334	93.4 6.6	63 4	
	Total Property Tax Credits	6,184	100.0	53	325,586	100.0	67	
C.	Property Tax Refunds (98 filed 99)	0,104	10010		020,000	10010	0.	
0.	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	
<u> </u>	Property Tax Data							
А.	Property Tax Levy (Payable 1999)	¢34,030	24.20/	\$266	¢1 200 076	26.60/	¢074	
	County Levy City/Town Levy	\$31,029 16,920	34.2% 18.7	\$266 145	\$1,309,076 817,400	26.6% 16.6	\$271 169	
	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	
В.	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		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	
1	Corporate Income Tax (Calendar 1998)	10,842	6.2 100.0	93 \$1,500	663,465 \$10,775,420	6.2 100.0	137 \$2,082	
1		N 1 / A OG 1	7 MA A	NT 500	1 810 775 720	- 100 fi	NY 1187	
	Total State Taxes	\$174,961	100.0	ψ1,500	φ10,773,420	100.0	ΨZ ,00 Z	

			MN VAI	LEY (6W)		STATE	
		Amount			Amount	0.7.112	
Ι.	Major State Aids/Credits	(000s)	Percent	Per Capita	(000s)	Percent	Per Capita
Α.	Aids to Local Governments						
	Education Aid (1998-1999)	\$46,019	45.2%	\$917	\$3,494,210	49.6%	\$722
	Human Services Aid (Calendar 1998)	16 470	16.0	220	1 202 652	17 1	240
	Medical Assistance Minnesota Family Investment Program	16,479 315	16.2 0.3	328 6	1,202,653 88,294	17.1 1.3	249 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 Township Aid	195 1,925	0.2 1.9	4 38	99,542 27,646	1.4 0.4	21 6
	Township Aid	13,895	13.7	277	453,345	0.4 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 Miscellaneous District HACA	623 93	0.6 0.1	12 2	35,936 27,643	0.5 0.4	7 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
В	Property Tax Credits (Payable 1999)	101,120	10010	2,021	1,040,022	10010	1,100
	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
С.	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
П.	Property Tax Data						
	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
В.	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		
L	Major State Towas						
<u> </u>	Major State Taxes	¢04 604	50 E0/	\$600	¢5 447 400	50 20/	¢1 077
	Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998)	\$34,621 13,265	50.5% 19.3	\$690 264	\$5,417,426 3,172,234	50.3% 29.4	\$1,077 553
	Motor Vehicle Sales Tax (Calendar 1996)	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
11	Total State Taxes	\$68,561	100.0	\$1,366	\$10,775,420	100.0	\$2,082
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		E CENT	RAL (7E)		STATE	
I. Major State Aids/Credits	Amount	Deveent	Der Carite	Amount	Deveent	Dan Canita
I. Major State Aids/Credits	(000s)	Percent	Per Capita	(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 Total	1,675 52,086	0.8 24.0	13 391	72,998 2,106,884	1.0 29.9	15 435
Highway Aid (Calendar 1999)	52,000	24.0	391	2,100,004	29.9	435
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
	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 Total Property Tax Refunds	41 4,485	0.9 100.0	0 34	1,637	0.9 100.0	0 39
Total Aids/Credits	\$229,733	100.0	\$1,725	188,597 \$7,559,504	100.0	\$1,562
Total Alus/Credits	φ 229,1 33	100.0	φ1,725	\$7,559,504	100.0	φ1,302
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 Taxos						
III. Major State Taxes Individual Income Tax (1998 filed 1999)	\$90,761	49.5%	\$682	¢5 /17 /00	50.3%	¢1 077
Sales/Use Tax (Calendar 1998)	37,477	49.5%	ֆöö∠ 281	\$5,417,426 3,172,234	50.3% 29.4	\$1,077 553
Motor Vehicle Sales Tax (Calendar 1996)	13,122	20.4	99	454,074	29.4 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
	6.407	3.5	48	663.465	6.2	137
Corporate Income Tax (Calendar 1998) Total State Taxes	6,407 \$183,381	3.5 100.0	48 \$1,377	663,465 \$10,775,420	6.2 100.0	137 \$2,082

		CENTR	AL MN (7W)		STATE	
	Amount	021111		Amount	0.7.112	
I. Major State Aids/Credits	(000s)	Percent	Per Capita	(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)	10					
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 Social Services	5,477 25,538	1.3 6.2	17 80	181,999 560,940	2.6 8.0	38 116
Miscellaneous	3,413	0.2	11	72,998	8.0 1.0	15
Tota		20.9	270	2,106,884	29.9	435
Highway Aid (Calendar 1999)	00,002	20.0	210	2,100,004	20.0	400
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
Tota		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
	,	6.2	80	484,812	6.9	100
Total Aid	s 413,257	100.0	1,291	7,045,322	100.0	1,456
B. Property Tax Credits (Payable 1999)	10.000			004.050		
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 Credit	s 19,152	100.0	60	325,586	100.0	67
C. Property Tax Refunds (98 filed 99)	4 500	45.0		70.000	44.0	10
Regular (Homeowners)	4,560	45.8 53.0	14 17	78,823	41.8	16
Regular (Renters)	5,283 118	53.0 1.2	0	108,137 1,637	57.3 0.9	22 0
Targeting Refund Total Property Tax Refund		100.0	31	188,597	100.0	39
Total Aids/Credit		100.0	\$1,382	\$7,559,504	100.0	\$1,562
	5 φ 44 2,303	100.0	φ1,302	\$7,555,504	100.0	φ1, 30 2
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 Lev		100.0	814	\$4,929,723	100.0	\$1,019
Less Property Tax Credit	s 19,152		60	325,586		67
Net Property Taxes Payable	e 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)	100.000	26.7	434	3,172,234	29.4	553
	138,886					
Motor Vehicle Sales Tax (Calendar 1998)	29,053	5.6	91	454,074	4.2	94
Motor Vehicle License Tax (Calendar 1998)	29,053 32,286	6.2	101	517,939	4.8	107
Motor Vehicle License Tax (Calendar 1998) Motor Fuels Tax (Calendar 1998)	29,053 32,286 38,612	6.2 7.4	101 121	517,939 550,281	4.8 5.1	107 114
Motor Vehicle License Tax (Calendar 1998) Motor Fuels Tax (Calendar 1998) Corporate Income Tax (Calendar 1998)	29,053 32,286 38,612 26,597	6.2 7.4 5.1	101 121 83	517,939 550,281 663,465	4.8 5.1 6.2	107 114 137
Motor Vehicle License Tax (Calendar 1998) Motor Fuels Tax (Calendar 1998)	29,053 32,286 38,612 26,597	6.2 7.4	101 121	517,939 550,281	4.8 5.1	107 114

			SOUTH	WEST (8)		STATE	
		Amount	000111	WEOT (0)	Amount	OIML	
I. Major State Aids/Cre	edits	(000s)	Percent	Per Capita	(000s)	Percent	Per Capita
				·			•
A. Aids to Local Gover	nments						
Education Aid (1998-1999)	\$90,752	43.7%	\$736	\$3,494,210	49.6%	\$722
Human Services Aid (Cale	endar 1998)						
Medical Assistance		33,712	16.2	273	1,202,653	17.1	249
Minnesota Family Invest	-	878	0.4	7	88,294	1.3	18
General Assistance inclu	iding GAMC	2,154	1.0	17	181,999	2.6	38
Social Services Miscellaneous		14,996 1,563	7.2 0.8	122 13	560,940 72,998	8.0 1.0	116 15
Miscellarieous	Total	53,302	0.8 25.7	432	2,106,884	29.9	435
Highway Aid (Calendar 19		00,002	20.7	402	2,100,004	20.0	400
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 (Ca		15,395	7.4	125	384,046	5.5	79
Disparity Reduction Aid (C		1,170	0.6	9	23,820	0.3	5
Criminal Justice Aid (Paya		543	0.3	4	28,650	0.4	6
Community Corrections Fu	unding (1999)	1,831	0.9	15	69,554	1.0	14
HACA (Payable 1999)		0.000	2.0	05	407.007		
County HACA		8,068	3.9	65 53	197,067	2.8 3.2	41 46
City/Town HACA School District HACA		6,511 816	3.1 0.4	53 7	224,167 35,936	3.2 0.5	46 7
Miscellaneous District HACA	ACA	128	0.4	, 1	27,643	0.3	6
Wiscellaneous District III	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		,		.,	.,		.,
Education Homestead Cre		4,706	99.9	38	304,252	93.4	63
Miscellaneous Credits		6	0.1	0	21,334	6.6	4
Total Pro	operty Tax Credits	4,712	100.0	38	325,586	100.0	67
C. Property Tax Refund		,			,		
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
	perty 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 Miscellaneous District Lev	n /	45,424 4,284	44.2	368 35	1,958,855 844,392	39.7 17.1	405 175
		102,797	4.2 100.0		\$4,929,723	100.0	\$1,019
	oacity/Market Levy operty Tax Credits	4,712	100.0	834 38	325,586	100.0	۶۱,019 67
		•					
	erty Taxes Payable	98,085		795	4,604,137		952
B. Property Valuation Market Valuation (1998 As	scocemont)	\$6,923,763		¢56 151	¢000 600 575		\$16 01F
Net Tax Capacity (1998 A		\$0,923,763 82,497		\$56,154 669	\$222,638,575 3,598,982		\$46,015 744
C. Average NTC Tax R		1.154		003	1.22		/++
C. Average NTC Tax No	ale (i ayable 1999)	1.154			1.22		
III. Major State Taxes							
Individual Income Tax (19	98 filed 1999)	\$74,392	44.5%	\$603	\$5,417,426	50.3%	\$1,077
Sales/Use Tax (Calendar		40,767	24.4	331	3,172,234	29.4	553
Motor Vehicle Sales Tax (,	12,616	7.5	102	454,074	4.2	94
Motor Vehicle License Tax		13,954	8.3	113	517,939	4.8	107
Motor Fuels Tax (Calenda		16,708	10.0	136	550,281	5.1	114
Corporate Income Tax (Ca		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

A. Aids to Local Governments Education Aid (1998-1999) Hurma Services Aid (Calendar 1998) Medical Assistance Minnesota Family Investment Program General Assistance including GAMC \$149,186 46.3% Minnesota Family Investment Program General Assistance including GAMC 51,135 15.9 Social Services 25,642 8.0 Miscellaneous 24,669 0.8 Municipal Aid 3,196 1.0 Township Aid 25,542 8.0 Municipal Aid 3,196 1.0 Township Aid 25,422 8.0 County Aid 25,424 8.0 Municipal Aid 3,196 1.0 Township Aid 25,642 8.0 County Hack 1.0 2,542 0.8 Criminal Justice Aid (Calendar 1999) 1.061 0.3 Criminal Justice Aid (Payable 1999) 1.061 0.3 County HACA 10,675 3.3 School District HACA 10,675 3.3 Miscellaneous District HACA 10,675 3.8 Total Property Tax Credits 34,477 42.6	Per Capita \$663 227 7 18 114 11 378 115 14 11 140 119 5 5 5 15 5 5 5 5 5 5 5 5 5 5 5 5 5	Amount (000s) \$3,494,210 1,202,653 88,294 181,999 560,940 72,998 2,106,884 326,158 99,542 27,646 453,345 384,046 23,820 28,650 69,554 197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334 325,586	Percent 49.6% 17.1 1.3 2.6 8.0 1.0 29.9 4.6 1.4 0.4 6.4 5.5 0.3 0.4 1.0 2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6 100.0	Per Capita \$722 249 18 38 116 15 435 67 21 6 94 79 5 6 14 41 46 7 6 100 1,456 63 4 67 21 6 94 79 5 6 14 435 6 7 21 6 94 79 5 6 14 435 6 7 21 6 94 79 5 6 14 435 6 7 21 6 94 79 5 6 14 7 6 14 7 7 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 8 7 8 7 8 8 8 8 8 8 8 8 8 8 8 8 9 9 9 9 7 8 8 8 8 9 9 9 7 9 5 6 14 8 8 8 16 7 8 8 8 8 8 8 8 8 8 9 9 9 8 8 8 8 8 8 8 8 9 8 9 8 8 8 9 9 8 8 8 8 8 8 8 8 8 8 8 8 8
A. Aids to Local Governments Education Aid (1998-1999) Human Services Aid (Calendar 1998) Medical Assistance \$149,186 46.3% Munnesota Family Investment Program General Assistance including GAMC 51,135 15.9 Social Services 25,642 8.0 Miscellaneous 24,69 0.8 Total 84,944 26.3 Highway Aid (Calendar 1999) County Aid 25,796 8.0 Municipal Aid 3,196 1.0 Township Aid 2,542 0.8 County Aid 25,796 8.0 Municipal Aid 3,196 1.0 Township Aid 2,542 0.8 County Aid 10,61 0.3 Criminal Justice Aid (Payable 1999) 1,061 0.3 Criminal Justice Aid (Payable 1999) 1,061 0.3 County HACA 10,675 3.3 School District HACA 10,675 3.3 Miscellaneous District HACA 11,860 3.7 Miscellaneous District HACA 11,411 96.2 Regular (Renters) 3.477 42.6 <th>\$663 227 7 18 114 11 378 115 14 11 140 119 5 5 15 5 5 5 5 5 5 5 5 5 5 5 5 5 15 5 5 3 47 7 1 108 1,433</th> <th>\$3,494,210 1,202,653 88,294 181,999 560,940 72,998 2,106,884 326,158 99,542 27,646 453,345 384,046 23,820 28,650 69,554 197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334</th> <th>49.6% 17.1 1.3 2.6 8.0 1.0 29.9 4.6 1.4 0.4 6.4 5.5 0.3 0.4 1.0 2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6</th> <th>\$722 249 18 38 116 15 435 67 21 6 94 79 5 6 14 79 5 6 14 41 46 7 6 100 1,456 63 4</th>	\$663 227 7 18 114 11 378 115 14 11 140 119 5 5 15 5 5 5 5 5 5 5 5 5 5 5 5 5 15 5 5 3 47 7 1 108 1,433	\$3,494,210 1,202,653 88,294 181,999 560,940 72,998 2,106,884 326,158 99,542 27,646 453,345 384,046 23,820 28,650 69,554 197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334	49.6% 17.1 1.3 2.6 8.0 1.0 29.9 4.6 1.4 0.4 6.4 5.5 0.3 0.4 1.0 2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6	\$722 249 18 38 116 15 435 67 21 6 94 79 5 6 14 79 5 6 14 41 46 7 6 100 1,456 63 4
Education Aid (1998-1999) \$149,186 46.3% Human Services Aid (Calendar 1998) \$149,186 46.3% Medical Assistance 51,135 15.9 Minnesota Family Investment Program 1,622 0.5 General Assistance including GAMC 4,074 1.3 Social Services 25,642 8.0 Miscellaneous Total 84,944 26.3 Highway Aid (Calendar 1999) 25,796 8.0 County Aid 3,196 1.0 3,196 1.0 Total 31,534 9.8 Local Government Aid (Calendar 1999) 1,061 0.3 County Aid Total 31,534 9.8 3.387 1.1 MACA (Payable 1999) 1,061 0.3 3.387 1.1 MACA (Payable 1999) 1,061 0.3 3.387 1.1 MACA (Payable 1999) 1,061 0.3 3.0 County HACA 10,675 3.3 School District HACA 16.41 0.5 Miscellaneous Credits Total Aids 3.477<	227 7 18 114 11 378 115 14 11 140 119 5 5 5 15 5 5 5 5 5 5 5 5 5 5 5 5 15 5 3 47 7 1 108 1,433	1,202,653 88,294 181,999 560,940 72,998 2,106,884 326,158 99,542 27,646 453,345 384,046 23,820 28,650 69,554 197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334	17.1 1.3 2.6 8.0 1.0 29.9 4.6 1.4 0.4 6.4 5.5 0.3 0.4 1.0 2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6	249 18 38 116 15 435 67 21 6 94 79 5 6 14 41 46 7 6 100 1,456 63 4
Education Aid (1998-1999) \$149,186 46.3% Human Services Aid (Calendar 1998) \$149,186 46.3% Medical Assistance 51,135 15.9 Minnesota Family Investment Program 1,622 0.5 General Assistance including GAMC 4,074 1.3 Social Services 25,642 8.0 Miscellaneous Total 84,944 26.3 Highway Aid (Calendar 1999) 25,796 8.0 County Aid 3,196 1.0 Township Aid 2,542 0.8 Coal Government Aid (Calendar 1999) 1,061 0.3 Cormunity Corrections Funding (1999) 1,061 0.3 Community Corrections Funding (1999) 1,061 0.3 County HACA 10,675 3.3 School District HACA 16,641 0.5 Miscellaneous District HACA 16,641 0.5 Miscellaneous Credits 11,141 96.2 Miscellaneous Credits 445 3.8 Total Property Tax Credits 3,477 42.6 <tr< th=""><td>227 7 18 114 11 378 115 14 11 140 119 5 5 5 15 5 5 5 5 5 5 5 5 5 5 5 5 15 5 3 47 7 1 108 1,433</td><td>1,202,653 88,294 181,999 560,940 72,998 2,106,884 326,158 99,542 27,646 453,345 384,046 23,820 28,650 69,554 197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334</td><td>17.1 1.3 2.6 8.0 1.0 29.9 4.6 1.4 0.4 6.4 5.5 0.3 0.4 1.0 2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6</td><td>249 18 38 116 15 435 67 21 6 94 79 5 6 14 41 46 7 6 100 1,456 63 4</td></tr<>	227 7 18 114 11 378 115 14 11 140 119 5 5 5 15 5 5 5 5 5 5 5 5 5 5 5 5 15 5 3 47 7 1 108 1,433	1,202,653 88,294 181,999 560,940 72,998 2,106,884 326,158 99,542 27,646 453,345 384,046 23,820 28,650 69,554 197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334	17.1 1.3 2.6 8.0 1.0 29.9 4.6 1.4 0.4 6.4 5.5 0.3 0.4 1.0 2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6	249 18 38 116 15 435 67 21 6 94 79 5 6 14 41 46 7 6 100 1,456 63 4
Human Services Aid (Calendar 1998) Medical Assistance 51,135 15.9 Minnesota Family Investment Program 1,622 0.5 General Assistance including GAMC 2,642 8.0 Miscellaneous Total 84,944 26.3 Highway Aid (Calendar 1999) Total 3,196 1.0 County Aid 2,5796 8.0 Municipal Aid 3,198 1.0 Township Aid 2,542 0.8 County Aid 2,5796 8.0 Municipal Aid 3,198 1.0 Township Aid 2,542 0.8 County Aid 2,542 0.8 Local Government Aid (Calendar 1999) 1,061 0.3 Criminal Justice Aid (Payable 1999) 1,061 0.3 County HACA 11,860 3.7 City/Town HACA 1641 0.5 Miscellaneous District HACA 153 0.0 Education Homestead Credit 11,141 96.2 Miscellaneous Credits 3,477 42.6 Reg	227 7 18 114 11 378 115 14 11 140 119 5 5 5 15 5 5 5 5 5 5 5 5 5 5 5 5 15 5 3 47 7 1 108 1,433	1,202,653 88,294 181,999 560,940 72,998 2,106,884 326,158 99,542 27,646 453,345 384,046 23,820 28,650 69,554 197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334	17.1 1.3 2.6 8.0 1.0 29.9 4.6 1.4 0.4 6.4 5.5 0.3 0.4 1.0 2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6	249 18 38 116 15 435 67 21 6 94 79 5 6 14 79 5 6 14 41 46 7 6 100 1,456
Medical Assistance 51,135 15.9 Minnesota Family Investment Program 1,622 0.5 General Assistance including GAMC 4,074 1.3 Social Services 25,642 8.0 Miscellaneous 2,469 0.8 Value 2,5796 8.0 Municipal Aid 2,5796 8.0 Total 3,196 1.0 Township Aid 2,6849 8.3 Disparity Reduction Aid (Calendar 1999) 2,6849 8.3 Cormunity Corrections Funding (1999) 1,061 0.3 Community Corrections Funding (1999) 3,387 1.1 HACA (Payable 1999) 1,061 0.3 County HACA 11,860 3.7 City/Town HACA 10,675 3.3 School District HACA 10,675 3.3 Miscellaneous District HACA 11,586 100.0 Education Homestead Credit 11,586 100.0 Miscellaneous Credits 3,477 42.6 Miscellaneous Credits 3,477 42.6 <th>7 18 114 11 378 115 14 11 140 119 5 5 15 53 47 7 1 108 1,433 50 2</th> <th>88,294 181,999 560,940 72,998 2,106,884 326,158 99,542 27,646 453,345 384,046 23,820 28,650 69,554 197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334</th> <th>1.3 2.6 8.0 1.0 29.9 4.6 1.4 0.4 6.4 5.5 0.3 0.4 1.0 2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6</th> <th>18 38 116 15 435 67 21 6 94 79 5 6 14 79 5 6 14 41 46 7 6 100 1,456</th>	7 18 114 11 378 115 14 11 140 119 5 5 15 53 47 7 1 108 1,433 50 2	88,294 181,999 560,940 72,998 2,106,884 326,158 99,542 27,646 453,345 384,046 23,820 28,650 69,554 197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334	1.3 2.6 8.0 1.0 29.9 4.6 1.4 0.4 6.4 5.5 0.3 0.4 1.0 2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6	18 38 116 15 435 67 21 6 94 79 5 6 14 79 5 6 14 41 46 7 6 100 1,456
General Assistance including GAMC 4,074 1.3 Social Services 25,642 8.0 Miscellaneous Total 84,944 26.3 Highway Aid (Calendar 1999) 3,196 1.0 County Aid 3,196 1.0 Township Aid 2,542 0.8 Municipal Aid 3,196 1.0 Township Aid 2,542 0.8 County Aid 3,1534 9.8 Local Government Aid (Calendar 1999) 1,061 0.3 Criminal Justice Aid (Payable 1999) 1,061 0.3 Community Corrections Funding (1999) 3,387 1.1 HACA (Payable 1999) 3,387 1.1 County HACA 10,675 3.3 School District HACA 10,675 3.3 Miscellaneous District HACA 153 0.0 Miscellaneous Credits 11,141 96.2 Miscellaneous Credits 445 3.8 Total Property Tax Credits 11,586 100.0 C. Property Tax Refunds (98 filed 99) 8,	18 114 11 378 115 14 11 140 119 5 5 5 15 5 3 47 7 1 108 1,433 50 2	181,999 560,940 72,998 2,106,884 326,158 99,542 27,646 453,345 384,046 23,820 28,650 69,554 197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334	2.6 8.0 1.0 29.9 4.6 1.4 0.4 6.4 5.5 0.3 0.4 1.0 2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6	38 116 15 435 67 21 6 94 79 5 6 14 41 46 7 6 100 1,456 63 4
Social Services 25,642 8.0 Miscellaneous Total 84,944 26.3 Highway Aid (Calendar 1999) County Aid 3,196 1.0 Township Aid 2,542 0.8 Total 3,196 1.0 Township Aid 2,542 0.8 Local Government Aid (Calendar 1999) 1,061 0.3 Criminal Justice Aid (Payable 1999) 1,061 0.3 Community Corrections Funding (1999) 1,061 0.3 County HACA 11,860 3.7 City/Town HACA 10,675 3.3 School District HACA 10,675 3.3 School District HACA 10,675 3.3 Miscellaneous District HACA 10,675 3.3 Miscellaneous District HACA 1441 0.5 Miscellaneous Credits 11,141 96.2 Miscellaneous Credits 445 3.8 Total Property Tax Credits 11,586 100.0 C. Property Tax Refunds (98 filed 99) 8,167 100.0 Regula	114 11 378 115 14 11 140 119 5 5 15 5 15 5 3 47 7 1 108 1,433 50 2	560,940 72,998 2,106,884 326,158 99,542 27,646 453,345 384,046 23,820 28,650 69,554 197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334	8.0 1.0 29.9 4.6 1.4 0.4 6.4 5.5 0.3 0.4 1.0 2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6	116 15 435 67 21 6 94 79 5 6 14 41 46 7 6 100 1,456 63 4
Miscellaneous 2,469 0.8 Total 84,944 26.3 Highway Aid (Calendar 1999) 25,796 8.0 Municipal Aid 3,196 1.0 Township Aid 2,542 0.8 Disparity Reduction Aid (Calendar 1999) 26,849 8.3 Disparity Reduction Aid (Calendar 1999) 1,061 0.3 Community Corrections Funding (1999) 1,061 0.3 County HACA 11,860 3.7 City/Town HACA 16675 3.3 School District HACA 1641 0.5 Miscellaneous District HACA 153 0.0 Z4,329 7.5 7.5 Total Aids 322,381 100.0 B. Property Tax Credits (Payable 1999) 11,141 96.2 C. Property Tax Refunds (98 filed 99) 4,606 56.4 Regular (Homeowners) 4,606 56.4 Regular (Renters) 3,477 42.6 Targeting Refund 85 100.0 Total Aids/Credits 8,167 100.0 </th <td>11 378 115 14 11 140 119 5 5 5 15 5 3 47 7 1 108 1,433 50 2</td> <td>72,998 2,106,884 326,158 99,542 27,646 453,345 384,046 23,820 28,650 69,554 197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334</td> <td>1.0 29.9 4.6 1.4 0.4 6.4 5.5 0.3 0.4 1.0 2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6</td> <td>15 435 67 21 6 94 79 5 6 14 41 46 7 6 100 1,456 63 4</td>	11 378 115 14 11 140 119 5 5 5 15 5 3 47 7 1 108 1,433 50 2	72,998 2,106,884 326,158 99,542 27,646 453,345 384,046 23,820 28,650 69,554 197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334	1.0 29.9 4.6 1.4 0.4 6.4 5.5 0.3 0.4 1.0 2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6	15 435 67 21 6 94 79 5 6 14 41 46 7 6 100 1,456 63 4
Total Total 84,944 26.3 Highway Aid (Calendar 1999) County Aid 25,796 8.0 Municipal Aid 3,196 1.0 Township Aid 2,542 0.8 Disparity Reduction Aid (Calendar 1999) 1,061 0.3 Criminal Justice Aid (Payable 1999) 1,061 0.3 Criminal Justice Aid (Payable 1999) 3,387 1.1 HACA (Payable 1999) 3,387 1.1 County HACA 11,860 3.7 City/Town HACA 16,61 0.3 City/Town HACA 16,641 0.5 Miscellaneous District HACA 16,641 0.5 Miscellaneous District HACA 11,860 3.7 City/Town HACA 1641 0.5 Miscellaneous District HACA 1641 0.5 Miscellaneous Credits 14445 3.8 Total Property Tax Credits (Payable 1999) 11,586 100.0 Regular (Renters) 3,477 42.6 Targeting Refund Total Aids/Credits 3442,134 100.0	378 115 14 11 140 119 5 5 15 53 47 7 1 108 1,433 50 2	2,106,884 326,158 99,542 27,646 453,345 384,046 23,820 28,650 69,554 197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334	29.9 4.6 1.4 0.4 6.4 5.5 0.3 0.4 1.0 2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6	435 67 21 6 94 79 5 6 14 41 46 7 6 100 1,456 63 4
Highway Aid (Calendar 1999) 25,796 8.0 Municipal Aid 3,196 1.0 Township Aid 2,542 0.8 Iotal 31,534 9.8 Local Government Aid (Calendar 1999) 26,849 8.3 Disparity Reduction Aid (Calendar 1999) 1,061 0.3 Criminal Justice Aid (Payable 1999) 1,091 0.3 County HACA 11,860 3.7 City/Town HACA 10,675 3.3 School District HACA 1641 0.5 Miscellaneous District HACA 1641 0.5 Miscellaneous Credits 1453 0.0 Miscellaneous Credits 11,141 96.2 Miscellaneous Credits 445 3.8 Total Property Tax Credits 11,586 100.0 C. Property Tax Refunds (98 filed 99) 4,606 56.4 Regular (Homeowners) 3,477 42.6 Targeting Refund 85 1.0 Total Property Tax Refunds 8,167 100.0 II. Property Tax Data 32,006	115 14 11 140 119 5 5 15 53 47 7 1 108 1,433 50 2	326,158 99,542 27,646 453,345 384,046 23,820 28,650 69,554 197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334	4.6 1.4 0.4 6.4 5.5 0.3 0.4 1.0 2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6	67 21 6 94 79 5 6 14 41 46 7 6 100 1,456 63 4
County Aid 25,796 8.0 Municipal Aid 3,196 1.0 Township Aid 2,542 0.8 Local Government Aid (Calendar 1999) 31,534 9.8 Disparity Reduction Aid (Calendar 1999) 1,061 0.3 Criminal Justice Aid (Payable 1999) 1,091 0.3 Community Corrections Funding (1999) 3,387 1.1 HACA (Payable 1999) 0,675 3.3 County HACA 11,860 3.7 City/Town HACA 10,675 3.3 School District HACA 1641 0.5 Miscellaneous District HACA 153 0.0 Total Aids 322,381 100.0 B. Property Tax Credits (Payable 1999) 11,141 96.2 Education Homestead Credit 11,141 96.2 Miscellaneous Credits 445 3.8 Total Property Tax Credits (98 filed 99) 8,167 100.0 Regular (Renters) 3,477 42.6 Targeting Refund 85 1.0 Total Aids/Credits \$	14 11 140 119 5 5 15 53 47 7 1 108 1,433 50 2	99,542 27,646 453,345 384,046 23,820 28,650 69,554 197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334	1.4 0.4 6.4 5.5 0.3 0.4 1.0 2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6	21 6 94 79 5 6 14 41 46 7 6 100 1,456 63 4
Municipal Aid 3,196 1.0 Township Aid 2,542 0.8 Total 31,534 9.8 Local Government Aid (Calendar 1999) 26,849 8.3 Disparity Reduction Aid (Calendar 1999) 1,091 0.3 Criminal Justice Aid (Payable 1999) 1,091 0.3 Community Corrections Funding (1999) 3,387 1.1 HACA (Payable 1999) 3,387 1.1 County HACA 10,675 3.3 School District HACA 1641 0.5 Miscellaneous District HACA 153 0.0 Total Aids 322,381 100.0 B. Property Tax Credits (Payable 1999) 11,141 96.2 Education Homestead Credit 11,586 100.0 Miscellaneous Credits 445 3.8 Total Property Tax Refunds (98 filed 99) 8,167 100.0 Regular (Renters) 3,477 42.6 Targeting Refund 85 1.0 Total Aids/Credits 8,167 100.0 II. Property Tax Data <	14 11 140 119 5 5 15 53 47 7 1 108 1,433 50 2	99,542 27,646 453,345 384,046 23,820 28,650 69,554 197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334	1.4 0.4 6.4 5.5 0.3 0.4 1.0 2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6	21 6 94 79 5 6 14 41 46 7 6 100 1,456 63 4
Township Aid 2,542 0.8 Total Total 31,534 9.8 Local Government Aid (Calendar 1999) 1,061 0.3 Disparity Reduction Aid (Calendar 1999) 1,091 0.3 Community Corrections Funding (1999) 3,387 1.1 HACA (Payable 1999) 3,387 1.1 County HACA 11,860 3.7 City/Town HACA 10,675 3.3 School District HACA 10,675 3.3 School District HACA 1,641 0.5 Miscellaneous District HACA 1,641 0.5 Miscellaneous Credits 11,141 96.2 Miscellaneous Credits 445 3.8 Total Property Tax Credits (Payable 1999) 4,606 56.4 Regular (Renters) 3,477 42.6 Targeting Refund 85 1.0 Total Aids/Credits \$342,134 100.0 II. Property Tax Levy (Payable 1999) \$32,006 18.7 County Levy \$58,475 34.1% City/Town Levy	140 119 5 5 15 53 47 7 1 108 1,433 50 2	27,646 453,345 384,046 23,820 28,650 69,554 197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334	6.4 5.5 0.3 0.4 1.0 2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6	94 79 5 6 14 41 46 7 6 100 1,456 63 4
Local Government Aid (Calendar 1999) 26,849 8.3 Disparity Reduction Aid (Calendar 1999) 1,061 0.3 Criminal Justice Aid (Payable 1999) 1,091 0.3 Community Corrections Funding (1999) 3,387 1.1 HACA (Payable 1999) 0.061 0.3 County HACA 11,860 3.7 City/Town HACA 10,675 3.3 School District HACA 10,675 3.3 School District HACA 1641 0.5 Miscellaneous District HACA 11,141 96.2 Total Aids 322,381 100.0 B. Property Tax Credits (Payable 1999) 1.045 3.8 Education Homestead Credit 11,141 96.2 Miscellaneous Credits 445 3.8 Total Property Tax Refunds (98 filed 99) 4,606 56.4 Regular (Renters) 3,477 42.6 Total Aids/Credits 85 1.0 Total Property Tax Refunds 85 1.0 Total Aids/Credits \$342,134 100.0 III	119 5 5 15 53 47 7 1 108 1,433 50 2	384,046 23,820 28,650 69,554 197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334	5.5 0.3 0.4 1.0 2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6	79 5 6 14 41 46 7 6 100 1,456 63 4
Disparity Reduction Aid (Calendar 1999) 1,061 0.3 Criminal Justice Aid (Payable 1999) 1,091 0.3 Community Corrections Funding (1999) 3,387 1.1 HACA (Payable 1999) 3,387 1.1 County HACA 11,860 3.7 City/Town HACA 10,675 3.3 School District HACA 1,641 0.5 Miscellaneous District HACA 1641 0.5 Miscellaneous District HACA 11,141 96.2 Total Aids 322,381 100.0 B. Property Tax Credits (Payable 1999) 1,11,141 96.2 Education Homestead Credit 11,586 100.0 Miscellaneous Credits 445 3.8 Total Property Tax Refunds (98 filed 99) 4,606 56.4 Regular (Renters) 3,477 42.6 Total Aids/Credits 8,167 100.0 Total Property Tax Refunds 8,167 100.0 II. Property Tax Data 58,475 34.1% A. Property Tax Levy (Payable 1999) 32,006 18.7	5 5 15 53 47 7 1 108 1,433 50 2	23,820 28,650 69,554 197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334	0.3 0.4 1.0 2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6	5 6 14 41 46 7 6 100 1,456 63 4
Criminal Justice Aid (Payable 1999) 1,091 0.3 Community Corrections Funding (1999) 3,387 1.1 HACA (Payable 1999) 3,387 1.1 County HACA 11,860 3.7 City/Town HACA 10,675 3.3 School District HACA 1,641 0.5 Miscellaneous District HACA 1,641 0.5 Miscellaneous District HACA 11,141 96.2 Total Aids 322,381 100.0 B. Property Tax Credits (Payable 1999) 11,141 96.2 Education Homestead Credit 445 3.8 Miscellaneous Credits 11,566 100.0 C. Property Tax Refunds (98 filed 99) 4,606 56.4 Regular (Renters) 3,477 42.6 Total Aids/Credits 8,167 100.0 II. Property Tax Data 8,167 100.0 II. Property Tax Levy (Payable 1999) \$342,134 100.0 County Levy \$58,475 34.1% City/Town Levy \$2,006 18.7 School District Le	5 15 53 47 7 1 108 1,433 50 2	28,650 69,554 197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334	0.4 1.0 2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6	6 14 41 46 7 6 100 1,456 63 4
Community Corrections Funding (1999) 3,387 1.1 HACA (Payable 1999) 11,860 3.7 City/Town HACA 10,675 3.3 School District HACA 1,641 0.5 Miscellaneous District HACA 153 0.0 Total Aids 322,381 100.0 B. Property Tax Credits (Payable 1999) 11,141 96.2 Education Homestead Credit 11,586 100.0 Miscellaneous Credits 445 3.8 Total Property Tax Credits 445 3.8 Total Property Tax Credits 11,586 100.0 C. Property Tax Refunds (98 filed 99) 4,606 56.4 Regular (Homeowners) 4,606 56.4 Regular (Renters) 3,477 42.6 Total Aids/Credits 8,167 100.0 II. Property Tax Data 8,167 100.0 A. Property Tax Levy (Payable 1999) \$58,475 34.1% County Levy \$58,475 34.1% City/Town Levy 32,006 18.7 School District Levy <td>15 53 47 7 1 108 1,433 50 2</td> <td>69,554 197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334</td> <td>1.0 2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6</td> <td>14 41 46 7 6 100 1,456 63 4</td>	15 53 47 7 1 108 1,433 50 2	69,554 197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334	1.0 2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6	14 41 46 7 6 100 1,456 63 4
HACA (Payable 1999) 11,860 3.7 City/Town HACA 10,675 3.3 School District HACA 1,641 0.5 Miscellaneous District HACA 153 0.0 Total Aids 322,381 100.0 B. Property Tax Credits (Payable 1999) 11,141 96.2 Education Homestead Credit 11,586 100.0 Miscellaneous Credits 445 3.8 Total Property Tax Credits 445 3.8 Total Property Tax Credits 445 3.8 Total Property Tax Refunds (98 filed 99) 4,606 56.4 Regular (Renters) 3,477 42.6 Targeting Refund 8,167 100.0 Total Aids/Credits 8,167 100.0 II. Property Tax Data 4 4.100.0 A. Property Tax Levy (Payable 1999) \$342,134 100.0 County Levy \$58,475 34.1% City/Town Levy 32,006 18.7 School District Levy 74,998 43.8 Miscellaneous District Levy 5,880 3.4	53 47 7 1 108 1,433 50 2	197,067 224,167 35,936 27,643 484,812 7,045,322 304,252 21,334	2.8 3.2 0.5 0.4 6.9 100.0 93.4 6.6	41 46 7 6 100 1,456 63 4
County HACA 11,860 3.7 City/Town HACA 10,675 3.3 School District HACA 1,641 0.5 Miscellaneous District HACA 153 0.0 Total Aids 322,381 100.0 B. Property Tax Credits (Payable 1999) Education Homestead Credit 11,141 96.2 Miscellaneous Credits Total Property Tax Credits 11,586 100.0 C. Property Tax Refunds (98 filed 99) 4,606 56.4 Regular (Homeowners) 4,606 56.4 Regular (Renters) 3,477 42.6 Total Property Tax Refunds 85 1.0 Total Aids/Credits 8,167 100.0 II. Property Tax Data 4 322,006 18.7 A. Property Tax Levy (Payable 1999) \$58,475 34.1% City/Town Levy \$58,80 3.4 Miscellaneous District Levy 5,880 3.4	47 7 1 108 1,433 50 2	224,167 35,936 27,643 484,812 7,045,322 304,252 21,334	3.2 0.5 0.4 6.9 100.0 93.4 6.6	46 7 6 100 1,456 63 4
City/Town HACA 10,675 3.3 School District HACA 1,641 0.5 Miscellaneous District HACA 153 0.0 Total 24,329 7.5 Total Aids 322,381 100.0 B. Property Tax Credits (Payable 1999) 322,381 100.0 Education Homestead Credit 11,141 96.2 Miscellaneous Credits 445 3.8 Total Property Tax Credits 11,586 100.0 C. Property Tax Refunds (98 filed 99) 4,606 56.4 Regular (Renters) 3,477 42.6 Targeting Refund 85 1.0 Total Property Tax Refunds 8,167 100.0 II. Property Tax Data 4 100.0 A. Property Tax Levy (Payable 1999) \$58,475 34.1% City/Town Levy \$58,475 34.1% City/Town Levy 74,998 43.8 Miscellaneous District Levy 5,880 3.4	47 7 1 108 1,433 50 2	224,167 35,936 27,643 484,812 7,045,322 304,252 21,334	3.2 0.5 0.4 6.9 100.0 93.4 6.6	46 7 6 100 1,456 63 4
School District HACA 1,641 0.5 Miscellaneous District HACA 153 0.0 Total 24,329 7.5 Total Aids 322,381 100.0 B. Property Tax Credits (Payable 1999) 11,141 96.2 Education Homestead Credit 11,141 96.2 Miscellaneous Credits 11,141 96.2 Total Property Tax Credits 11,586 100.0 C. Property Tax Refunds (98 filed 99) 4,606 56.4 Regular (Homeowners) 3,477 42.6 Targeting Refund 85 1.0 Total Property Tax Refunds 8,167 100.0 Total Aids/Credits \$342,134 100.0 II. Property Tax Levy (Payable 1999) \$58,475 34.1% City/Town Levy \$58,475 34.1% City/Town Levy 74,998 43.8 Miscellaneous District Levy 5,880 3.4	7 1 108 1,433 50 2	35,936 27,643 484,812 7,045,322 304,252 21,334	0.5 0.4 6.9 100.0 93.4 6.6	7 6 100 1,456 63 4
Miscellaneous District HACA 153 0.0 Total 24,329 7.5 Total Aids 322,381 100.0 B. Property Tax Credits (Payable 1999) Education Homestead Credit Miscellaneous Credits 11,141 96.2 Miscellaneous Credits 445 3.8 Total Property Tax Credits 11,586 100.0 C. Property Tax Refunds (98 filed 99) Regular (Homeowners) Regular (Renters) 4,606 56.4 Targeting Refund 85 1.0 Total Property Tax Refunds Total Aids/Credits 8,167 100.0 II. Property Tax Levy (Payable 1999) County Levy \$58,475 34.1% City/Town Levy School District Levy 32,006 18.7 Miscellaneous District Levy 5,880 3.4	1 108 1,433 50 2	27,643 484,812 7,045,322 304,252 21,334	0.4 6.9 100.0 93.4 6.6	6 100 1,456 63 4
Total 24,329 7.5 Total Aids 322,381 100.0 B. Property Tax Credits (Payable 1999) Education Homestead Credit Miscellaneous Credits 11,141 96.2 Miscellaneous Credits 445 3.8 Total Property Tax Credits Regular (Homeowners) Regular (Renters) 4,606 56.4 Targeting Refund 85 1.0 Total Property Tax Refunds Total Aids/Credits \$342,134 100.0 II. Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy \$58,475 34.1% Miscellaneous District Levy 5,880 3.4	108 1,433 50 2	484,812 7,045,322 304,252 21,334	6.9 100.0 93.4 6.6	100 1,456 63 4
B. Property Tax Credits (Payable 1999) Education Homestead Credit Miscellaneous Credits 11,141 96.2 Miscellaneous Credits 445 3.8 Total Property Tax Credits 11,586 100.0 C. Property Tax Refunds (98 filed 99) Regular (Homeowners) Regular (Renters) Targeting Refund 4,606 56.4 Total Property Tax Refunds 3,477 42.6 Targeting Refund 85 1.0 Total Property Tax Refunds Total Aids/Credits 8,167 100.0 II. Property Tax Data \$342,134 100.0 County Levy City/Town Levy \$58,475 34.1% School District Levy Miscellaneous District Levy 5,880 3.4	50 2	304,252 21,334	93.4 6.6	63 4
B. Property Tax Credits (Payable 1999) Education Homestead Credit Miscellaneous Credits 11,141 96.2 Miscellaneous Credits 445 3.8 Total Property Tax Credits 11,586 100.0 C. Property Tax Refunds (98 filed 99) Regular (Homeowners) Regular (Renters) Targeting Refund 4,606 56.4 Targeting Refund 85 1.0 Total Property Tax Refunds Total Aids/Credits 8,167 100.0 II. Property Tax Data \$342,134 100.0 A. Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy \$58,475 34.1% 32,006 Miscellaneous District Levy 5,880 3.4	50 2	304,252 21,334	6.6	4
Education Homestead Credit Miscellaneous Credits 11,141 96.2 Miscellaneous Credits 445 3.8 Total Property Tax Credits 11,586 100.0 C. Property Tax Refunds (98 filed 99) Regular (Homeowners) Targeting Refund 4,606 56.4 Targeting Refund 85 1.0 Total Property Tax Refunds Total Aids/Credits 8,167 100.0 II. Property Tax Data \$342,134 100.0 A. Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy \$58,475 34.1% Miscellaneous District Levy 5,880 3.4	2	21,334	6.6	4
Total Property Tax Credits 11,586 100.0 C. Property Tax Refunds (98 filed 99) 4,606 56.4 Regular (Homeowners) 3,477 42.6 Targeting Refund 85 1.0 Total Property Tax Refunds 8,167 100.0 II. Property Tax Data \$342,134 100.0 A. Property Tax Levy (Payable 1999) \$58,475 34.1% City/Town Levy \$58,475 34.1% School District Levy 74,998 43.8 Miscellaneous District Levy 5,880 3.4				
Image: C. Property Tax Refunds (98 filed 99) Regular (Homeowners) Regular (Renters) Targeting Refund 4,606 56.4 Targeting Refund 3,477 42.6 Total Property Tax Refunds Total Aids/Credits 85 1.0 II. Property Tax Data \$342,134 100.0 County Levy City/Town Levy School District Levy \$58,475 34.1% Miscellaneous District Levy 5,880 3.4	52	325,586	100.0	67
Regular (Homeowners) Regular (Renters) Targeting Refund 4,606 56.4 Targeting Refund 3,477 42.6 Total Property Tax Refunds Total Aids/Credits 8,167 100.0 II. Property Tax Data \$342,134 100.0 County Levy \$58,475 34.1% City/Town Levy \$58,475 34.1% School District Levy 74,998 43.8 Miscellaneous District Levy 5,880 3.4	•=			
Regular (Renters) Targeting Refund 3,477 42.6 Total Property Tax Refunds Total Aids/Credits 8,167 100.0 II. Property Tax Data \$342,134 100.0 A. Property Tax Levy (Payable 1999) County Levy \$58,475 34.1% City/Town Levy School District Levy 32,006 18.7 Miscellaneous District Levy 5,880 3.4				
Targeting Refund 85 1.0 Total Property Tax Refunds Total Aids/Credits 8,167 100.0 II. Property Tax Data \$342,134 100.0 II. Property Tax Levy (Payable 1999) County Levy \$58,475 34.1% City/Town Levy \$58,475 34.1% 32,006 18.7 School District Levy 74,998 43.8 3.4	20	78,823	41.8	16
Total Property Tax Refunds Total Aids/Credits 8,167 100.0 II. Property Tax Data \$342,134 100.0 A. Property Tax Levy (Payable 1999) County Levy \$58,475 34.1% City/Town Levy \$2,006 18.7 School District Levy 74,998 43.8 Miscellaneous District Levy 5,880 3.4	15	108,137	57.3	22
Total Aids/Credits \$342,134 100.0 II. Property Tax Data	0	1,637	0.9	0
II. Property Tax DataA. Property Tax Levy (Payable 1999) County Levy\$58,475City/Town Levy32,006School District Levy74,998Miscellaneous District Levy5,880	36	188,597	100.0	39
A. Property Tax Levy (Payable 1999) County Levy \$58,475 34.1% City/Town Levy 32,006 18.7 School District Levy 74,998 43.8 Miscellaneous District Levy 5,880 3.4	\$1,521	\$7,559,504	100.0	\$1,562
County Levy \$58,475 34.1% City/Town Levy 32,006 18.7 School District Levy 74,998 43.8 Miscellaneous District Levy 5,880 3.4				
City/Town Levy32,00618.7School District Levy74,99843.8Miscellaneous District Levy5,8803.4				
School District Levy74,99843.8Miscellaneous District Levy5,8803.4	\$260	\$1,309,076	26.6%	\$271
Miscellaneous District Levy 5,880 3.4	142	817,400	16.6	169
	333	1,958,855	39.7	405
Total Nat Tax Canadity/Market Laws 474 300 400 0	26	844,392	17.1	175
Total Net Tax Capacity/Market Levy 171,360 100.0	762 52	\$4,929,723 325 586	100.0	\$1,019 67
Less Property Tax Credits 11,586		325,586		-
Net Property Taxes Payable 159,774	710	4,604,137		952
B. Property Valuation Market Valuation (1998 Assessment) \$10,721,639	\$17 665	¢000 600 575		\$46,015
Market Valuation (1998 Assessment)\$10,721,639Net Tax Capacity (1998 Assessment)135,007	\$47,665 600	\$222,638,575 3,598,982		\$46,015 744
C. Average NTC Tax Rate (Payable 1999) 1.144	000	1.22		/ 44
		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 Mater Value Calendar Tax (Calendar 1998) 84,970 94,970		3,172,234	29.4	553
Motor Vehicle Sales Tax (Calendar 1998) 21,970 6.4	388	454,074	4.2	94 107
Motor Vehicle License Tax (Calendar 1998)24,3967.1Motor Fuels Tax (Calendar 1998)25,7057.4	388 98	517,939	4.8 5 1	107 114
Motor Fuels Tax (Calendar 1998) 25,705 7.4 Corporate Income Tax (Calendar 1998) 18,089 5.2	388 98 108		5.1 6.2	114
Total State Taxes \$345,399 100.0	388 98 108 114	550,281 663,465	U.Z	137
	388 98 108	663,465 \$10,775,420	100.0	\$2,082

		SE MN	(10)		STATE	
	Amount		` ,	Amount		
I. Major State Aids/Credits	(000s)	Percent	Per Capita	(000s)	Percent	Per Capita
A. Aids to Local Governments	\$000.040	50.00/	*7 40	\$0,404,040	10.00/	*7 00
Education Aid (1998-1999) Human Services Aid (Calendar 1998)	\$323,810	50.3%	\$718	\$3,494,210	49.6%	\$722
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	41,528 7,096	6.5 1.1	92 16	326,158 99,542	4.0 1.4	67 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)	40.000			407.007		
County HACA City/Town HACA	19,688 22,452	3.1 3.5	44 50	197,067 224,167	2.8 3.2	41 46
School District HACA	3,148	3.5 0.5	50 7	35,936	3.2 0.5	40 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 Total Property Tax Refunds	195 14,662	1.3 100.0	0 32	1,637 188,597	0.9 100.0	0 39
	\$684,227	100.0	\$1,516	\$7,559,504	100.0	
	Ψ 00 4 ,227	100.0	φ1,510	ψ1,555,504	100.0	ψ1,302
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	¢40,000,047		¢ 44 070	¢000.000.575		¢40.045
Market Valuation (1998 Assessment)	\$18,669,347 262,376		\$41,372 581	\$222,638,575 3 598 982		\$46,015 744
Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999)	1.195		100	3,598,982 1.22		/44
C. Average 110 Tax Nale (Fayable 1999)	1.135			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	118 110	550,281	5.1	114 127
Corporate Income Tax (Calendar 1998) Total State Taxes	49,611 \$773,233	6.4 100.0	110 \$1,714	663,465 \$10,775,420	6.2 100.0	137 \$2,082
			31/14	1 310 / 7 4/0		3/ 10/
	φ <i>11</i> 5,255	100.0	ψι,/ΙΨ	ψ10,110, 42 0	100.0	Ψ2,002

			METRO	(11)		STATE	
		Amount			Amount		
Ι.	Major State Aids/Credits	(000s)	Percent	Per Capita	(000s)	Percent	Per Capita
	Aids to Local Governments						
A.	Education Aid (1998-1999)	\$1,713,220	49.6%	\$664	\$3,494,210	49.6%	\$722
	Human Services Aid (Calendar 1998)	ψ1,710,220	40.070	400 4	ψ0,-10-1,210	40.070	ψ <i>ι L</i> L
	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)	FF 00F	1.6	22	200 459	4.6	67
	County Aid	55,985	1.6 2.0	22 27	326,158 99,542	4.6 1.4	67 21
	Municipal Aid Township Aid	69,316 622	2.0	0	99,542 27,646	0.4	6
	Total	125,923	3.6	49	453,345	6.4	94
	Local Government Aid (Calendar 1999)	168,310	3.0 4.9	49 65	384,046	5.5	94 79
1	Disparity Reduction Aid (Calendar 1999)	1,817	0.1	1	23,820	0.3	5
1	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
В.	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)	10.000		10			10
	Regular (Homeowners)	42,082	36.2	16	78,823	41.8	16
	Regular (Renters)	73,473 663	63.2 0.6	28	108,137	57.3 0.9	22
	Targeting Refund Total Property Tax Refunds		100.0	0 45	1,637 188,597	100.0	0 39
	Total Aids/Credits	\$3,759,703	100.0	\$1,458	\$7,559,504	100.0	\$1,562
		ψ3,733,703	100.0	ψ1,-50	ψ1,555,504	100.0	ψ1,302
П.	Property Tax Data						
Α.	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		100.0	1,228	\$4,929,723	100.0	\$1,019
	Less Property Tax Credits			72	325,586		67
	Net Property Taxes Payable	2,979,966		1,156	4,604,137		952
В.	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		
Ш.	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
1	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
					1		

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.

Amount Amount Per Capita				AITKIN		ARROWHEAD (3)	STATE
A. Aids to Local Governments Education Aid (1998-1999) S9,555 39,7% \$671 572 Human Services Aid (Calendar 1998) 4,927 20,5 346 322 2 Minnesola Family Investment Program 197 0.8 144 17 2 Social Services 1,844 7,8 13.2 153 1 Minecelanceus 7,899 33.2 561 559 4 Minicepla Aid 0 0.00 0 22 13 Municipal Aid 0 0.00 0 22 13 Municipal Aid 0 0.00 0 22 14 County Maid 3,454 1.3 2.43 147 15 Local Government Aid (Calendar 1999) 27 0.1 2 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>							
Education Add (1989) Human Services Add (Calendar 1989) Madical Assistance \$9,555 39,7% \$671 \$7767 \$777 Munnessel Family Investment Program General Assistance including GAMC 4,277 20.5 344 17 2 Social Services 1,844 7,8 3.0 50 445 322 2 Social Services 1,844 7,8 3.2 153 1 Mineselianeous Total 7,899 33.2 561 559 4 Municipal Aid 0 0.00 0 22 1 1 1 Municipal Aid 3,201 1.3.3 225 1.21 1 1 Country Aid 3,201 1.3.3 243 147 2 1 1 1 1 1 1 1 1 1 3 1 1,42 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 <t< td=""><td>I. Majo</td><td>or State Aids/Credits</td><td>(000s)</td><td>Percent</td><td>Per Capita</td><td>Per Capita</td><td>Per Capita</td></t<>	I. Majo	or State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
Education Adl (1989) \$9,555 39,7% \$671 \$767 \$72 Munnessente Adl (Calendar 1999) 4,927 20.5 344 17 7 Social Services 1,844 7,8 13.0 50 44.5 7 Social Services 1,844 7,8 13.2 153 1 Micelaneous Total 7,889 33.2 561 559 4 Minicelaneous Total 7,889 33.2 561 559 4 Municipal Aid 0 0.0 0 22 12 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 <t< td=""><td>A. Aid</td><td>s to Local Governments</td><td></td><td></td><td></td><td></td><td></td></t<>	A. Aid	s to Local Governments					
Medical Assistance 4.927 20.5 346 322 2 Minnecota Family Investment Program General Assistance including GAMC 718 3.0 500 45 5 Social Services 1.884 7.8 132 153 1 Miscellaneous Total 7.899 33.2 561 559 4 Municipal Aid 0 0.0 0 222 5 Municipal Aid 0 0.0 0 222 5 Township Aid 264 1.4 3 243 147 5 Disparity Reduction Aid (Calendar 1999) 27 0.1 2 411 5 Chirminal Justice Aid (Payable 1999) 245 0.9 15 18 5 Counny HACA 573 2.4 40 54 5 5 Counny HACA 573 2.4 61 5 5 5 5 Counny Lack Aid (Payable 1999) 247.6 56 45 5 5			\$9,555	39.7%	\$671	\$767	\$722
Minnesota Family Investment Program General Assistance including GAMC 197 0.8 14 17 17 General Assistance including GAMC 718 3.0 50 45 5 Social Services Total 1.884 7.8 132 153 1 Miscellaneous Total 7.889 3.22 561 559 42 Highway Aid (Calendar 1999) 3.201 13.3 225 121 0 Municept Aid Total 3.454 14.3 24.3 147 2 Local Government Aid (Calendar 1999) 27 0.1 2 41 2 3.45 14.3 24.3 147 2 Comminal Justico Aid (Payable 1999) 247 0.1 2 3.6 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Hum	an Services Aid (Calendar 1998)					
General Assistance including GAMC 718 3.0 500 46 5 Social Services 1.84 7.8 12 153 1 Miscelleneous Total 7.899 3.2 561 559 4 Municipal Aid 0 0.0 0 22 5 Municipal Aid 0 0.0 0 22 5 Torwnship Aid Total 3.454 1.4.3 2.4.3 147 5 Disparity Reduction Aid (Calendar 1999) 27 0.1 2 41 5 Community Corrections Funding (1999) 245 0.9 15 18 5 County HACA 573 2.4 40 54 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			4,927		346	322	249
Social Services 1.884 7.8 132 153 1 Miscellaneous Total 7.899 33.2 561 559 4 Highway Aid (Calendar 1999) 3.201 13.3 225 121 1 Municipal Aid 0 0.00 0 222 1 1 3 Local Government Aid (Calendar 1999) Total 3.454 14.3 24.3 147 151 Disparity Reduction Aid (Calendar 1999) 271 0.1 2 41 151 151 Community Corrections Flunding (1999) 2715 0.3 15 18 1 Courty HACA (Payable 1999) 215 0.3 15 18 1 Courty HACA 1421 5.9 100 53 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>18</td></td<>							18
Miscellaneous 784 1.1 19 22 Highway Ad (Calendar 1999) 7,889 3.2 561 569 4 County Ad 3,201 13.3 225 121 1 1 Municipal Ad Total 3,454 14.3 243 147 1 Local Government Ad (Calendar 1999) 521 2.2 37 151 1 Dispatity Reduction Aid (Calendar 1999) 84 0.3 6 5 6 Community Corrections Funding (1999) 215 0.9 15 18 14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		-	-				38
Total 7,889 3.2 561 559 44 County Aid 3,201 13.3 225 121 1 Municipal Aid 0 0.0 0 222 3 Township Aid 70al 3,464 14.3 243 147 151 Disparity Reduction Aid (Calendar 1999) 27 0.1 2 41 151 Disparity Reduction Aid (Calendar 1999) 27 0.1 2 41 151 Criminal Justice Aid (Payable 1999) 245 0.9 15 18 16 County HACA 1,421 5.9 100 63 14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 2			,		-		116 15
Highway Aid (Calendar 1999) County Aid 3.201 13.3 225 121 1 Municipal Aid 0 0.00 0 22 1 Township Aid Total 3.454 14.3 243 147 1 Local Government Aid (Calendar 1999) 252 10 18 3 147 1 Disparity Reduction Aid (Calendar 1999) 251 2.3 15 18 14 Cimminal Justice Aid (Payable 1999) 84 0.3 6 5 5 County HACA 573 2.4 40 54 5 5 County HACA 573 2.4 40 54 5 5 County HACA 573 2.4 61 9 5 5 5 School District HACA 142 53 1000 53 - 14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	IVIIS		-		-		435
County Aid 3.201 13.3 225 121 1 Municipal Aid 0 0 0 222 1 Township Aid Total 3.454 14.3 2.433 147 1 Local Government Aid (Calendar 1999) 3.454 14.3 2.433 147 1 Disparity Reduction Aid (Calendar 1999) 2.7 0.1 2 41 1 Criminal Justice Aid (Payable 1999) 2.15 0.9 1.5 18 1 Communy Corrections Funding (1599) 1.421 5.9 100 53 - ClayTown HACA 5.73 2.4 40 54 - School District HACA 18 0.1 1 1 1 Local Grownens: Total Aids 792 47.6 56 45 0 B. Property Tax Credits (Payable 1999) 140 42.0 100 9 - Regular (Homeownens) 192 57.4 13 18 1 18 1	High		1,000	00.2	001	000	400
Township Aid 252 1.0 18 3 Local Government Aid (Calendar 1999) 27 0.1 2 41 Disparity Reduction Aid (Calendar 1999) 27 0.1 2 41 Criminal Justice Aid (Payable 1999) 27 0.1 2 41 Community Corrections Funding (1999) 215 0.9 15 18 County HACA 57.3 2.4 40 54 City/Town HACA 57.3 2.4 40 54 School District HACA 223 0.9 16 9 Miscellaneous District HACA 2235 9.3 157 117 1 Total Aids 24,060 100.0 1,692 1,805 1,45 Education Homestead Credit 1792 47.6 56 445 1 Total Property Tax Credits 1662 100.0 117 97 6 Regular (Homeowners) Regular (Homeowners) 140 42.0 10 9 15 Regular (Hom			3,201	13.3	225	121	67
Total 3,454 14.3 24.3 14.7 Local Government Aid (Calender 1999) 521 2.2 37 151 Disparity Reduction Aid (Calendar 1999) 27 0.1 2 41 Crimmal Justice Aid (Payable 1999) 84 0.3 6 5 Community Corrections Funding (1999) 84 0.3 6 5 Community Corrections Funding (1999) 1.421 5.9 100 53 - County HACA 573 2.4 40 54 - - School District HACA 1.421 5.9 100 53 - - Miscellaneous District HACA 18 0.1 1 1 1 - Total Aids 24,080 100.0 1,692 1,805 1,425 - Miscellaneous Circedits Total Aids/ 24,080 100.0 1,692 1 - - Property Tax Credits 792 47.6 56 445 - - -	Mu	nicipal Aid	0	0.0	0	22	21
Local Government Aid (Calendar 1999) 521 2.2 37 151 Disparity Reduction Aid (Calendar 1999) 27 0.1 2 41 Criminal Justice Aid (Payable 1999) 84 0.3 6 5 Community Corrections Funding (1999) 215 0.9 15 18 Cauthy HACA 1,421 5.9 100 53 - City/Town HACA 2233 0.9 16 9 - School District HACA 2233 0.9 16 9 - Total 2,235 9.3 157 117 1 Total 702 47.6 56 45 - Guardion Homestead Credit 870 52.4 61 52 - Miscellaneous Credits 192 57.4 13 18 - C Property Tax Refunds 2 0.6 0 0 0 - Total Property Tax Refunds 2 0.6 0 0 0 -	Τον	vnship Aid	-		18	3	6
Disparity Reduction Aid (Calendar 1999) 27 0.1 2 41 Criminal Justice Aid (Payable 1999) 84 0.3 6 5 Community Corrections Funding (1999) 215 0.9 15 18 HACA (Payable 1999) 1.421 5.9 100 53 - County HACA 573 2.4 40 54 - School District HACA 18 0.1 1 1 1 County HACA 2235 9.3 157 117 11 Total Aids 24,080 100.0 1,692 1,805 1,45 B. Property Tax Credits (Payable 1999) Education Homestead Credit 702 47.6 56 445 Miscellaneous Credits Total Property Tax Credits 1,662 100.0 117 97 6 C. Property Tax Refunds (98 filed 99) Reguiar (Homesoners) 192 57.4 13 18 2 Reguiar (Homesoners) 192 57.6 100.0 \$1,832 \$1,929 \$1,56							94
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		ANOKA		METRO (11)	STATE
	Amount				
I. Major State Aids/Credits	(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)	<i>\</i> 200,000	00.070	\$00 <u>2</u>	\$00 I	<i>ψ. LL</i>
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)	0.400	4 5	04		07
County Aid	6,106	1.5	21	22	67
Municipal Aid Township Aid	6,189 46	1.5 0.0	21 0	27 0	21 6
Total	12,340	0.0 3.1		49	94
Local Government Aid (Calendar 1999)	11,726	2.9	39	49 65	94 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
	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)	04 5 40	400.0	70	70	
Education Homestead Credit	21,542 4	100.0 0.0	72 0	72 0	63 4
Miscellaneous Credits Total Property Tax Credits	21,547	100.0	72	72	67
C. Property Tax Refunds (98 filed 99)	21,347	100.0	12	12	07
C. Froperty fax Refutids (96 filed 99) Regular (Homeowners)	2 5 4 7	20.2	12	16	16
Regular (Renters)	3,547 5,428	39.3 60.1	12	28	16 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
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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	644 500 555		Acc 75 /	* 10 10 5	# (0 0) =
Market Valuation (1998 Assessment)	\$11,530,062		\$38,721	\$49,123	\$46,015
Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999)	183,924 1.131		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

			BECKER		W CENTRAL (4)	STATE
Ι.	Major State Aids/Credits	Amount	Doroont	Dor Conito	Der Capita	Per Capita
1.	Major State Alus/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
Α.	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 Social Services	1,791	3.7 7.0	60 114	29	38 116
	Miscellaneous	3,386 516	7.0 1.1	114	134 14	15
	Tota		33.1	540	477	435
	Highway Aid (Calendar 1999)	10,000	00.1	010		100
	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
	Tota	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)		<i>.</i> .	~-		
	County HACA	1,038	2.1	35	51	41
	City/Town HACA School District HACA	901	1.9	30	35	46
	Miscellaneous District HACA	328 80	0.7 0.2	11 3	12 3	7 6
	Tota		0.2 4.8		100	100
	Total Aids		100.0	1,633	1,609	1,456
B	Property Tax Credits (Payable 1999)	-0,000	100.0	1,000	1,005	1,430
D.	Education Homestead Credit	1,450	100.0	49	48	63
	Miscellaneous Credits	0	0.0	40	19	4
	Total Property Tax Credits	-	100.0	49	67	67
C.	Property Tax Refunds (98 filed 99)	.,				
0.	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
П.	Property Tax Data					
	Description Tax Data	_				
Α.	Property Tax Levy (Payable 1999)		40.00%	* 200		0074
Α.	Property Tax Levy (Payable 1999) County Levy	\$9,722	43.9%	\$326	\$278	\$271
Α.	Property Tax Levy (Payable 1999) County Levy City/Town Levy	2,831	12.8	95	114	169
Α.	Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy	2,831 8,816	12.8 39.8	95 296	114 315	169 405
Α.	Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy Miscellaneous District Levy	2,831 8,816 799	12.8 39.8 3.6	95 296 27	114 315 32	169 405 175
Α.	Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy Miscellaneous District Levy Total Net Tax Capacity/Market Levy	2,831 8,816 799 (\$22,169	12.8 39.8	95 296 27 \$744	114 315 <u>32</u> \$740	169 405 175 \$1,019
Α.	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	2,831 8,816 799 \$22,169 5 1,450	12.8 39.8 3.6	95 296 27 \$744 49	114 315 32 \$740 67	169 405 175 \$1,019 67
	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	2,831 8,816 799 \$22,169 5 1,450	12.8 39.8 3.6	95 296 27 \$744	114 315 <u>32</u> \$740	169 405 175 \$1,019
	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 Property Valuation	2,831 8,816 799 (\$22,169 5 1,450 2 20,719	12.8 39.8 3.6	95 296 27 \$744 49 696	114 315 32 \$740 67 673	169 405 175 \$1,019 67 952
	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 Property Valuation Market Valuation (1998 Assessment)	2,831 8,816 799 \$22,169 \$1,450 20,719 \$1,237,075	12.8 39.8 3.6	95 296 27 \$744 49 696 \$41,542	114 315 32 \$740 67 673 \$44,177	169 405 175 \$1,019 67 952 \$46,015
В.	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 Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment)	2,831 8,816 799 \$22,169 \$1,450 20,719 \$1,237,075 16,135	12.8 39.8 3.6	95 296 27 \$744 49 696	114 315 32 \$740 67 673	169 405 175 \$1,019 67 952
B.	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 Property Valuation Market Valuation (1998 Assessment)	2,831 8,816 799 \$22,169 \$1,450 20,719 \$1,237,075 16,135	12.8 39.8 3.6	95 296 27 \$744 49 696 \$41,542	114 315 32 \$740 67 673 \$44,177	169 405 175 \$1,019 67 952 \$46,015
В. С.	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 Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Major State Taxes	2,831 8,816 799 \$22,169 1,450 20,719 \$1,237,075 16,135 1.251	12.8 39.8 3.6 100.0	95 296 27 \$744 49 696 \$41,542 542	114 315 32 \$740 67 673 \$44,177 572	169 405 175 \$1,019 67 952 \$46,015 744
В. С.	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 Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Major State Taxes Individual Income Tax (1998 filed 1999)	2,831 8,816 799 \$22,169 1,450 20,719 \$1,237,075 16,135 1.251 \$15,716	12.8 39.8 3.6 100.0 41.3%	95 296 27 \$744 49 696 \$41,542 542 \$528	114 315 32 \$740 67 673 \$44,177 572 \$590	169 405 175 \$1,019 67 952 \$46,015 744 \$1,077
В. С.	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 Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Major State Taxes Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998)	2,831 8,816 799 \$22,169 1,450 20,719 \$1,237,075 16,135 1.251 \$15,716 10,317	12.8 39.8 3.6 100.0 41.3% 27.1	95 296 27 \$744 49 696 \$41,542 542 \$528 346	114 315 32 \$740 67 673 \$44,177 572 \$590 388	169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553
В. С.	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 Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998)	2,831 8,816 799 \$22,169 1,450 20,719 \$1,237,075 16,135 1.251 \$15,716 10,317 2,763	12.8 39.8 3.6 100.0 41.3% 27.1 7.3	95 296 27 \$744 49 696 \$41,542 542 \$528 346 93	114 315 32 \$740 67 673 \$44,177 572 \$590 388 94	169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94
В. С.	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 Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	2,831 8,816 799 \$22,169 1,450 20,719 \$1,237,075 16,135 1.251 \$15,716 10,317 2,763 2,874	12.8 39.8 3.6 100.0 41.3% 27.1 7.3 7.6	95 296 27 \$744 49 696 \$41,542 542 \$528 346 93 97	114 315 32 \$740 67 673 \$44,177 572 \$590 388 94 102	169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107
В. С.	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 Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	2,831 8,816 799 \$22,169 1,450 20,719 \$1,237,075 16,135 1.251 \$15,716 10,317 2,763 2,874 3,758	12.8 39.8 3.6 100.0 41.3% 27.1 7.3 7.6 9.9	95 296 27 \$744 49 696 \$41,542 542 \$528 346 93 97 126	114 315 32 \$740 67 673 \$44,177 572 \$590 388 94 102 137	169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107 114
В. С.	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 Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	2,831 8,816 799 \$22,169 1,450 20,719 \$1,237,075 16,135 1.251 \$15,716 10,317 2,763 2,874 3,758 2,600	12.8 39.8 3.6 100.0 41.3% 27.1 7.3 7.6	95 296 27 \$744 49 696 \$41,542 542 \$528 346 93 97	114 315 32 \$740 67 673 \$44,177 572 \$590 388 94 102	169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107

Human Services Adl (Calendar 1998) 13.724 17.2 365 354 Medical Assistance 13.724 17.2 365 354 Menesota Family Investment Program 2.402 3.0 62 43 General Assistance including GAMC 5.666 7.0 146 138 Social Services Total 24.875 31.1 644 604 Hypery Aid Calendar 1999) Total 24.875 31.1 644 604 Municipal Aid 374 0.5 10 5 7 12 County Aid 4.214 5.3 109 184 604 Municipal Aid Total 2.422 6.1 126 201 Local Government Aid (Calendar 1999) 10 0.0 0 4 660 Disparity Reduction Aid (Calendar 1999) 1.56 1.4 30 26 28 Communy Corrections Funding (1999) 1.156 1.4 30 2 24 County HACA 553 <t< th=""><th></th><th></th><th>BELTRA</th><th>MI</th><th>HEADWATERS (2)</th><th>STATE</th></t<>			BELTRA	MI	HEADWATERS (2)	STATE
A. Aids to Local Governments Education Ald (1988-1999) Human Services Aid (Calendar 1998) Mindesci Assistance including GAMC 544,884 56.1% \$1,161 \$1,041 \$57 Mindesci Assistance including GAMC 2,408 3.0 62 43 General Assistance including GAMC 5,626 7.0 146 138 Minosciancous Total 2,4075 31.1 644 604 Highway Ald (Calendar 1999) County Aid 374 17.2 35.5 35.4 Minospath Ald Total 24.875 31.1 644 604 Highway Ald (Calendar 1999) Total 4.852 6.1 126 201 Local Government Aid (Calendar 1999) 1.156 1.4 30 26 201 County Aid Total 4.852 6.1 126 201 201 20 7 6 Community Correctors Funding (1999) 1.156 1.4 30 26 40.4 140.4 160 County Aid Gale Ald Total Aldis 553 7.7	L Major State Aids/Credits		Doroont	Der Capita	Der Capita	Der Conito
Education Aid (1989-1999) \$44,884 56.1% \$1,161 \$1,041 \$3 Human Services Aid (Calendar 1989) 13,724 17.2 365 364 Minnescal Family Investment Program General Assistance including GAMC 2,402 3.0 62 43 Social Services 5,626 7.0 146 138 Miscellaneous Total 24,875 31.1 644 604 Gummy Aid (Calendar 1999) Total 24,875 31.6 644 604 Courtly Aid 4214 5.3 109 184 604 Municipal Aid 7 12 264 0.5 10 15 Local Government Aid (Calendar 1999) 2,676 3.6 60 00 4 Criminal Justice Aid (Payable 1999) 2,676 3.6 7 4 19 Courtly HACA 553 0.7 14 19 26 4 Community Corrections Funding (1999) 1,156 1.4 30 26 HCAC (Payable 1999) <th>I. Major State Alds/Credits</th> <th>(0008)</th> <th>Percent</th> <th>Per Capita</th> <th>Per Capita</th> <th>Per Capita</th>	I. Major State Alds/Credits	(0008)	Percent	Per Capita	Per Capita	Per Capita
Human Services Adj (Calendar 1988) 13,724 17,2 355 354 Minnesota Family Investment Program 2,402 3.0 62 43 General Assistance including GAMC 2,408 3.0 62 53 Social Services 5,628 7.0 146 138 Miscellaneous Total 24,875 31.1 644 604 Highway Adj (Calendar 1999) Total 4,852 6.1 126 201 County Aid 3.3 62 201 5 201 5 Call Government Aid (Calendar 1999) Total 4,852 6.1 126 201 Local Government Aid (Calendar 1999) 1.06 0.0 0 4 6 Communty Corrections Funding (1999) 1.156 1.4 30 26 28 Courny HACA 553 0.7 14 14 14 14 School District HACA 553 0.7 14 14 14 14 Miscellaneous District HACA						
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Minnesota Family Investment Program General Assistance including GAMC 2.402 3.0 6.2 43 General Assistance including GAMC 5.626 7.0 1.46 138 Miscellaneous Total 2.4.07 3.1.1 6.44 604 Highway Aid (Calendar 1999) Total 2.4.875 31.1 6.44 604 Municipal Aid Total 4.244 5.3 109 184 Municipal Aid Total 4.262 6.1 126 201 Local Government Aid (Calendar 1999) Total 4.852 6.1 126 201 Local Givernment Aid (Calendar 1999) 10 0.0 0 4 6 Community Corrections Funding (1989) 1.156 1.4 30 26 28 County HACA 553 0.7 14 19 3 6 6 County HACA 553 0.7 14 14 14 14 14 14 14 14 14 16 133 14	· · · · ·	13 724	17 2	355	354	249
General Assistance including GAMC 2.408 3.0 62 53 Social Services 5.626 7.0 146 138 Miscellaneous Total 24.875 31.1 644 604 Highway Atd (Calendar 1999) 4.214 5.3 109 184 Municipal Aid 746 0.3 7 12 Local Government Aid (Calendar 1999) 10 0.0 0 4 Community Corrections Funding (1999) 152 0.0 0 4 Community Corrections Funding (1999) 1553 0.7 14 14 Miscellaneous District HACA 9 0.0 0 0 ClifyTown HACA 196 0.2 5 28 ClifyTown HACA 196 0.2 5 28 ClifyTown HACA 196 0.0 0 0 School District HACA 9 0.0 0 0 Miscellaneous District HACA 141 100.0 37 42 Coromunu						18
Miscellaneous 716 0.9 19 17 Highway Aid (Calendar 1999) County Aid 24.875 31.1 644 604 Municipal Aid 374 0.5 109 184 Municipal Aid 766 0.3 7 12 Local Government Aid (Calendar 1999) 10 0.0 0 4 Disparity Reduction Aid (Calendar 1999) 2522 0.3 7 6 Community Corrections Funding (1999) 1.156 1.4 30 266 ChiyTown HACA 553 0.7 14 14 Miscellaneous District HACA 563 0.7 14 14 Miscellaneous District HACA 563 0.7 14 14 Miscellaneous District HACA 9 0.0 0 0 0 Miscellaneous Credits Total Aids 61 1.00 37 42 Miscellaneous District HACA 9 0.0 0 0 0 0 0 Total Aids 776	General Assistance including GAMC	2,408	3.0	62	53	38
Total 24,875 31.1 644 604 Highway Aid (Calendar 1999) 4,214 5.3 109 1184 Municipal Aid 374 0.5 10 5 Township Aid 744 65.3 109 184 Local Government Aid (Calendar 1999) 10 0.0 0 4 Criminal Jusice Aid (Payable 1999) 10 0.0 0 4 Criminal Jusice Aid (Payable 1999) 1.156 1.4 30 26 County HACA 542 0.7 14 19 5 County HACA 542 0.7 14 19 5 County HACA 542 0.7 14 19 5 School District HACA 542 0.7 14 14 19 School District HACA 542 0.7 14 19 Miscellaneous District HACA 542 0.7 14 14 Miscellaneous District HACA 543 12 14 Misc						116
Highway Aid (Calendar 1999) 4.214 5.3 109 184 Municipal Aid 74 0.5 10 5 Township Aid 701al 264 0.3 7 12 Local Government Aid (Calendar 1999) 2.675 3.3 69 60 Disparity Reduction Aid (Calendar 1999) 2.676 3.3 69 60 Community Corrections Funding (1999) 1.156 1.4 30 26 Community Corrections Funding (1999) 1.156 1.4 19 26 Community Corrections Funding (1999) 1.156 1.4 19 26 Community Corrections Funding (1999) 1.156 1.4 19 26 Community Corrections Funding (1999) 1.166 0.0 0 0 School District HACA 542 0.7 14 14 Miscellaneous District HACA 540 0.0 0 0 Total Aroperty Tax Credits 80,006 100.0 22,070 2,004 1,4 Miscellaneous District HACA </td <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>15 435</td>		-		-		15 435
County Aid 4,214 5.3 109 184 Municipal Aid 7374 0.5 10 5 Township Aid 704 264 0.3 7 12 Local Government Aid (Calendar 1999) 10 0.0 0 4 Cminal Justice Aid (Payable 1999) 10 0.0 0 4 Community Corrections Funding (1999) 1,156 1.4 30 26 Chard Justice Aid (Payable 1999) 1,156 1.4 30 26 Community Corrections Funding (1999) 1,156 1.4 30 26 Chard Justice Aid (Payable 1999) 1.66 0.2 5 28 City/Town HACA 542 0.7 14 14 Miscellaneous District HACA 542 0.7 14 14 Miscellaneous District HACA 542 0.7 14 14 Miscellaneous District HACA 543 0.00 2,000 1,414 Miscellaneous Ciredits 701 1,414 100.0 37<		24,075	51.1	044	004	400
Township Aid Total Ze4 0.3 7 12 Local Government Aid (Calendar 1999) Total 4.852 6.1 126 201 Disparity Reduction Aid (Calendar 1999) 10 0.0 0 4 Criminal Justice Aid (Payable 1999) 252 0.3 7 6 Community Corrections Funding (1999) 1,156 1.4 30 26 HACA (Payable 1999) 252 0.3 7 14 County HACA 196 0.2 5 28 City/Town HACA 542 0.7 14 14 Miscellaneous District HACA 542 0.7 14 14 Miscellaneous District HACA 9 0.0 0 0 Total Aids 80,006 100.0 2,004 1,4 Miscellaneous District HACA 9 0.0 0 0 Total Aids/Credits 82,489 100.0 37 42 Miscellaneous District HACA 1,414 100.0 27 14 </td <td></td> <td>4,214</td> <td>5.3</td> <td>109</td> <td>184</td> <td>67</td>		4,214	5.3	109	184	67
Total 4,852 6.1 126 201 Local Government Aid (Calendar 1999) 2,676 3.3 69 60 Cimminal Justice Aid (Payable 1999) 2,52 0.3 7 6 Community Corrections Funding (1999) 1,166 1.4 30 26 HACA (Payable 1999) 0.0 0 0 0 County HACA 553 0.7 14 19 School District HACA 542 0.7 14 14 Miscelianeous District HACA 50.00 2,004 1,4 Miscelianeous District HACA 0.0.0 0 0 0 Total Property Tax Credits 1,414 100.0 37 42 1 Corporty Tax Refunds \$82,489 100.0 \$2,135 \$2,072 \$1,5						21
Local Government Aid (Calendar 1999) 2,676 3.3 69 60 Disparity Reduction Aid (Calendar 1999) 10 0.0 0 4 Criminal Justice Aid (Payable 1999) 252 0.3 7 6 Community Corrections Funding (1999) 1,156 1.4 30 26 County HACA 196 0.2 5 28 City/Town HACA 553 0.7 14 19 School District HACA 542 0.7 14 14 Miscellaneous District HACA 542 0.7 14 14 Miscellaneous District HACA 542 0.7 14 14 Miscellaneous Credits Total Aids 80,006 100.0 2,070 2,004 1,4 Miscellaneous Credits 1,414 100.0 37 42 14 Miscellaneous Credits 1,414 100.0 37 42 14 Regular (Homesoners) Refunds 1,70 100.0 \$2,135 \$2,072 \$1,5 <		-		-		6
Disparity Reduction Aid (Calendar 1999) 10 0.0 0 4 Criminal Justice Aid (Payable 1999) 252 0.3 7 6 Community Corrections Funding (1999) 1.156 1.4 30 26 HACA (Payable 1999) 1.156 1.4 30 26 County HACA 196 0.2 5 28 City/Town HACA 553 0.7 14 19 School District HACA 542 0.7 14 14 Miscellaneous District HACA 542 0.7 14 14 Miscellaneous District HACA 542 0.7 14 14 Miscellaneous District HACA 50.0 0.0 0 0 Total Aids 80,006 100.0 2,004 1,4 Miscellaneous Credits 1,414 100.0 37 42 Chroperty Tax Credits 1,414 100.0 37 42 Property Tax Credits 1,414 100.0 \$2,135 \$2,072 \$1,5						94 79
Criminal Justice Aid (Payable 1999) 252 0.3 7 6 Community Corrections Funding (1999) 1,156 1.4 30 26 HACA (Payable 1999) 1,156 1.4 30 26 CluryTown HACA 196 0.2 5 28 CluryTown HACA 553 0.7 14 19 School District HACA 542 0.7 14 14 Miscellaneous District HACA 1.301 1.6 34 61 Total Aidis 7 42 0 0.0 0 0 Total Property Tax Credits 73 53.6 15 13 13 13 14 13 Regular (Renters) 73 53.6 15 13 14 14 14 14 <	· · · · · · · · · · · · · · · · · · ·					5
HACA (Payable 1999) County HACA 196 0.2 5 28 City/Town HACA 553 0.7 14 19 School District HACA 542 0.7 14 14 Miscellaneous District HACA 9 0.0 0 0 Total 1.301 1.6 34 61 B. Property Tax Credits (Payable 1999) 1.414 100.0 37 42 Miscellaneous Credits 0 0.0 0 0 0 Total Property Tax Credits (Payable 1999) 1,414 100.0 37 42 Regular (Homeowners) 865 43.5 12 14 Regular (Renters) 31 2.9 1 1 Total Aids/Credits \$82,489 100.0 \$2,135 \$2,072 \$1,5 II. Property Tax Data 10,070 100.0 \$28 27 1 Total Aids/Credits \$10,201 42.6% \$264 \$310 \$2 CityTown Levy \$10,201 42.6% <	Criminal Justice Aid (Payable 1999)			-		6
County HACA 196 0.2 5 28 City/Town HACA 553 0.7 14 19 School District HACA 542 0.7 14 19 Miscellaneous District HACA 9 0.0 0 0 Total Aids 80,006 100.0 2,070 2,004 1,4 Miscellaneous District HACA 9 0.0 0 0 0 Total Aids 80,006 100.0 2,070 2,004 1,4 Miscellaneous Credits 1,414 100.0 37 42 C Property Tax Refunds (98 filed 99) 465 43.5 12 14 Regular (Homeowners) 82,489 100.0 28 27 Total Property Tax Refunds 1,070 100.0 28 27 Total Aids/Credits \$82,489 100.0 \$2,135 \$2,072 \$1,5 II. Property Tax Levy (Payable 1999) 510.201 42,6% \$264 \$210 \$2,057 County Levy \$10.3	, , ,	1,156	1.4	30	26	14
City/Town HACA 553 0.7 14 19 School District HACA Total 553 0.7 14 14 Miscellaneous District HACA Total 9 0.0 0 0 Total Aids 80,006 100.0 2,004 1,4 Miscellaneous District HACA 9 0.0 0 0 Education Homestead Credit 1,414 100.0 37 42 Miscellaneous Credits 0 0.0 0 0 0 Regular (Renters) 1,414 100.0 37 42 14 Regular (Renters) 53.6 15 13 13 Total Aids/Credits 582,489 100.0 \$2,135 \$2,072 \$1,55 II. Property Tax Levy (Payable 1999) 510,201 42.6% \$264 \$310 \$2 City/Town Levy \$10,201 42.6% \$264 \$310 \$2 School District Levy \$23,947 100.0 \$620 \$272 \$1,414 320 <td></td> <td>100</td> <td>0.0</td> <td>F</td> <td></td> <td>44</td>		100	0.0	F		44
School District HACA Miscellaneous District HACA 542 0.7 14 14 Miscellaneous District HACA Total Aids 9 0.0 0 0 0 Total Aids 80,006 100.0 2,070 2,004 1,4 Miscellaneous Credits 1,414 100.0 37 42 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 1,4 100.0 37 42 0 1,4 14 10 0 0 0 1,4 1,4 1,4 1,4 1,4 1,4 1,4				-		41 46
Total 1.301 1.6 34 61 Total Aids 80,006 100.0 2,070 2,004 1,4 B. Property Tax Credits (Payable 1999) Education Homestead Credit Miscellaneous Credits 0 0.0 0 0 0 Total Property Tax Refunds (98 filed 99) Regular (Homeowners) Regular (Homeowners) Targeting Refund 1,414 100.0 37 42 Total Property Tax Refunds Total Aids/Credits 573 53.6 15 13 Targeting Refund 31 2.9 1 1 Total Aids/Credits \$82,489 100.0 \$2,135 \$22,072 \$1,5 II. Property Tax Levy (Payable 1999) Clity/Town Levy School District Levy \$10,201 42.6% \$264 \$310 \$2 Miscellaneous District Levy Less Property Tax Credits Net Property Tax Se Payable \$10,815 45.2 280 320 Market Valuation Market Valuation (1998 Assessment) \$26,671 \$25,015 \$34,765 \$46,0 Net Tax Capacity (1998 Assessment) \$3,925 360 \$505 \$505 Individual Income Tax (1998 filed 1999)						7
Total Aids 80,006 100.0 2,070 2,004 1,4 B. Property Tax Credits (Payable 1999) Education Homestead Credit Miscellaneous Credits 1,414 100.0 37 42 Total Property Tax Credits 0 0.0 0 0 0 Total Property Tax Credits 1,414 100.0 37 42 Regular (Homeowners) Regular (Renters) Targeting Refund 1,414 100.0 37 42 Total Property Tax Refunds Total Aids/Credits 573 53.6 15 13 1.070 100.0 28 27 14 School District Levy City/Town Levy School District Levy \$10.201 42.6% \$24.48 \$310 \$2 Miscellaneous District Levy Miscellaneous District Levy Less Property Tax Credits \$10.815 45.2 280 320 Market Valuation Market Valuation (1998 Assessment) \$366,671 \$25,015 \$34,765 \$46,0 B. Property Tax Credits Net Tax Capacity (1998 Assessment) \$3966,671 \$25,015 \$34,765 \$46,0 G. Average NTC Tax Rate (Payable 1999) \$20,974 <t< td=""><td>Miscellaneous District HACA</td><td>9</td><td>0.0</td><td>0</td><td>0</td><td>6</td></t<>	Miscellaneous District HACA	9	0.0	0	0	6
B. Property Tax Credits (Payable 1999) Education Homestead Credit Miscellaneous Credits 1,414 100.0 37 42 Miscellaneous Credits 0 0 0 0 0 0 C. Property Tax Refunds (98 filed 99) Regular (Homeowners) Regular (Renters) 465 43.5 12 14 Targeting Refund 31 2.9 1 1 1 Total Property Tax Refunds 31 2.9 1 1 Total Property Tax Refunds 31 2.9 1 1 Total Property Tax Refunds 31 2.9 1 1 Total Property Tax Refunds 573 53.6 15 13 Total Property Tax Refunds 31 2.9 1 1 1 Competty Tax Levy (Payable 1999) County Levy \$10,201 42.6% \$264 \$310 \$2 County Levy \$10,21 42.6% \$264 \$230 \$2 Miscellaneous District Levy \$465 10.3 64 82 \$2 Less Property Tax Credit						100
Education Homestead Credit Miscellaneous Credits 1,414 100.0 37 42 Miscellaneous Credits 0 0.0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		80,006	100.0	2,070	2,004	1,456
Miscellaneous Credits 0 0.0 0 0 Total Property Tax Credits 1,414 100.0 37 42 C. Property Tax Refunds (98 filed 99) Regular (Homeowners) Regular (Renters) 465 43.5 12 14 Targeting Refund 31 2.9 1 1 1 Total Property Tax Refunds Total Aids/Credits 1,070 100.0 28 27 II. Property Tax Data 1,070 100.0 \$2,135 \$2,072 \$1,5 II. Property Tax Data 2,465 10.3 64 82 \$2 County Levy City/Town Levy \$10,201 42.6% \$264 \$310 \$2 School Distric Levy \$10,201 42.6% \$264 \$320 \$20 Miscellaneous District Levy \$10,201 42.6% \$264 \$320 \$2 Total Net Tax Capacity/Market Levy \$10,201 42.6% \$264 \$320 \$20 Miscellaneous District Levy \$23,947 100.0 \$620 \$777 \$1,0 Less		1 111	100.0	27	40	63
Total Property Tax Credits C. Property Tax Refunds (98 filed 99) Regular (Homeowners) Regular (Reters) 1,414 100.0 37 42 Regular (Reters) Targeting Refund 465 43.5 12 14 Targeting Refund 31 2.9 1 1 Total Aids/Credits \$82,489 100.0 28 27 II. Property Tax Data 1,070 100.0 28 27 County Levy City/Town Levy \$10,201 42.6% \$2,135 \$2,072 \$1,5 II. Property Tax Levy (Payable 1999) County Levy School District Levy \$10,201 42.6% \$264 \$310 \$2 Miscellaneous District Levy \$10,201 42.6% \$264 \$320 \$20 Miscellaneous District Levy \$10,815 45.2 280 320 \$20 Market Valuation Net Property Tax Credits 1,414 37 42 \$10 \$22,533 583 686 \$2 Net Property Tax Credits 1,414 37 \$25,015 \$34,765 \$46,0 Net Tax Capacity (1998 Assessment) <t< td=""><td></td><td></td><td></td><td></td><td></td><td>4</td></t<>						4
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Total Property Tax Refunds Total Aids/Credits 1,070 100.0 28 27 II. Property Tax Data \$82,489 100.0 \$2,135 \$2,072 \$1,5 II. Property Tax Levy (Payable 1999) County Levy \$10,201 42.6% \$264 \$310 \$2 City/Town Levy \$10,201 42.6% \$264 \$310 \$2 School District Levy \$10,815 45.2 280 320 Miscellaneous District Levy 465 1.9 12 15 Total Net Tax Capacity/Market Levy \$23,947 100.0 \$620 \$727 \$1,0 Less Property Taxes Payable 22,533 583 686 5 B. Property Valuation \$966,671 \$25,015 \$34,765 \$46,0 Market Valuation (1998 Assessment) \$966,671 \$25,015 \$34,765 \$46,0 Net Tax Capacity (1998 Assessment) \$966,671 \$25,015 \$34,765 \$46,0 Net Tax Capacity (1998 Assessment) \$966,671 \$25,015 \$505 \$505						22
Total Aids/Credits \$82,489 100.0 \$2,135 \$2,072 \$1,5 II. Property Tax Data A. Property Tax Levy (Payable 1999) County Levy \$10,201 42.6% \$264 \$310 \$2 City/Town Levy \$10,201 42.6% \$264 \$310 \$2 School District Levy \$10,815 45.2 280 320 Miscellaneous District Levy 465 1.9 12 15 Total Net Tax Capacity/Market Levy \$23,947 100.0 \$620 \$727 \$1,0 Less Property Taxes Payable 22,533 583 686 9 9 Net Property Valuation \$966,671 \$25,015 \$34,765 \$46,0 Net Tax Capacity (1998 Assessment) \$3,925 360 505 \$46,0 Net Tax Capacity (1998 Assessment) \$20,974 40.6% \$543 \$508 \$1,0 III. Major State Taxes \$20,974 40.6% \$543 \$508 \$1,0 Sales/Use Tax (Calendar 1998) 17.766 34.4 460 403				-		0 39
II. Property Tax Data K10,201 42,692 K10,201	Total Aids/Credits					\$1,562
A. Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy \$10,201 42.6% \$264 \$310 \$264 School District Levy Miscellaneous District Levy \$10,201 42.6% \$264 \$310 \$26 Total Net Tax Capacity/Market Levy Less Property Tax Credits 10,815 45.2 280 320 Miscellaneous District Levy 465 1.9 12 15 Total Net Tax Capacity/Market Levy Less Property Tax Credits 1,414 37 42 Net Property Taxes Payable 22,533 583 686 9 B. Property Valuation Market Valuation (1998 Assessment) \$966,671 \$25,015 \$34,765 \$46,0 Net Tax Capacity (1998 Assessment) 13,925 360 505 \$46,0 C. Average NTC Tax Rate (Payable 1999) 1.583 505 \$508 \$10,0 Sales/Use Tax (Calendar 1998) 17,766 34.4 460 403 403 Motor Vehicle Sales Tax (Calendar 1998) 3,083 6.0 80 87		<i>••=</i> , •••		<i> </i>	<i> </i>	<i>•••••</i>
County Levy City/Town Levy School District Levy \$10,201 42.6% \$264 \$310 \$260 School District Levy 2,465 10.3 64 82 320 Miscellaneous District Levy 465 1.9 12 15 15 Total Net Tax Capacity/Market Levy Less Property Tax Credits 1,414 37 42 42 Net Property Taxes Payable 22,533 583 686 9 9 B. Property Valuation Market Valuation (1998 Assessment) \$966,671 \$25,015 \$34,765 \$46,0 Net Tax Capacity (1998 Assessment) 13,925 360 505 \$46,0 C. Average NTC Tax Rate (Payable 1999) 1.583 \$508 \$11,0 Individual Income Tax (1998 filed 1999) \$20,974 40.6% \$543 \$508 \$1,0 Sales/Use Tax (Calendar 1998) 17,766 34.4 460 403 403 Motor Vehicle Sales Tax (Calendar 1998) 3,083 6.0 80 87						
City/Town Levy 2,465 10.3 64 82 School District Levy 10,815 45.2 280 320 Miscellaneous District Levy 465 1.9 12 15 Total Net Tax Capacity/Market Levy \$23,947 100.0 \$620 \$727 \$1,0 Less Property Tax Credits 1,414 37 42 42 42 42 42 42 42 42 42 42 44 437 42 44 44 437 42 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44 44<						
School District Levy Miscellaneous District Levy 10,815 45.2 280 320 Miscellaneous District Levy 10,815 45.2 280 320 Total Net Tax Capacity/Market Levy Less Property Tax Credits Net Property Taxes Payable \$23,947 100.0 \$620 \$727 \$1,0 B. Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) \$966,671 \$25,015 \$34,765 \$46,0 C. Average NTC Tax Rate (Payable 1999) \$20,974 40.6% \$543 \$508 \$1,0 Individual Income Tax (1998 filed 1999) \$20,974 40.6% \$543 \$508 \$1,0 Sales/Use Tax (Calendar 1998) \$20,974 40.6% \$543 \$508 \$1,0 Motor Vehicle Sales Tax (Calendar 1998) \$3,083 6.0 80 87	, ,	, ,				\$271
Miscellaneous District Levy 465 1.9 12 15 Total Net Tax Capacity/Market Levy Less Property Tax Credits Net Property Taxes Payable \$23,947 100.0 \$620 \$727 \$1,0 Net Property Taxes Payable 1,414 37 42 465 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 46 42 46 46 46 46 46 46 46 46 46 46 403 46 403 46 403 403 403 403 403 403 403 403 4						169 405
Less Property Tax Credits Net Property Taxes Payable 1,414 37 42 B. Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) \$966,671 \$25,015 \$34,765 \$46,0 C. Average NTC Tax Rate (Payable 1999) 1.583 360 505 \$1,025 360 505 \$46,0 III. Major State Taxes \$20,974 40.6% \$543 \$508 \$1,0 Sales/Use Tax (Calendar 1998) \$3,083 6.0 80 87 \$1,0						175
Net Property Taxes Payable 22,533 583 686 9 B. Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) \$966,671 \$25,015 \$34,765 \$46,0 C. Average NTC Tax Rate (Payable 1999) 13,925 360 505 505 505 Illi. Major State Taxes \$20,974 40.6% \$543 \$508 \$1,0 Sales/Use Tax (Calendar 1998) \$1,7,766 34.4 460 403 \$3,083 6.0 80 87	Total Net Tax Capacity/Market Levy	\$23,947	100.0	\$620	\$727	\$1,019
B. Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) \$966,671 \$25,015 \$34,765 \$46,0 C. Average NTC Tax Rate (Payable 1999) 13,925 360 505 505 \$46,0 III. Major State Taxes 11,583 \$20,974 40.6% \$543 \$508 \$1,0 Sales/Use Tax (Calendar 1998) 17,766 34.4 460 403 \$3083 6.0 80 87						67
Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) \$966,671 \$25,015 \$34,765 \$46,0 C. Average NTC Tax Rate (Payable 1999) 13,925 360 505 505 505 \$46,0 III. Major State Taxes 13,925 360 505 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00 \$1,00		22,533		583	686	952
Net Tax Capacity (1998 Assessment) 13,925 360 505 C. Average NTC Tax Rate (Payable 1999) 1.583 360 505 Ill. Major State Taxes \$20,974 40.6% \$543 \$508 \$1,000 Individual Income Tax (1998 filed 1999) \$20,974 40.6% \$543 \$508 \$1,000 Sales/Use Tax (Calendar 1998) 17,766 34.4 460 403 \$403 \$87		* ~~~~		A OF 045	A 04 T 05	.
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 \$1,0 Sales/Use Tax (Calendar 1998) 17,766 34.4 460 403 \$3,083 6.0 80 87	· · · · · · · · · · · · · · · · · · ·			. ,		\$46,015 744
III. Major State Taxes \$20,974 40.6% \$543 \$508 \$1,0 Sales/Use Tax (Calendar 1998) 17,766 34.4 460 403 \$403 \$508 \$1,0 Motor Vehicle Sales Tax (Calendar 1998) 3,083 6.0 80 87 \$508 \$1,0				300	505	744
Individual Income Tax (1998 filed 1999) \$20,974 40.6% \$543 \$508 \$1,0 Sales/Use Tax (Calendar 1998) 17,766 34.4 460 403 403 Motor Vehicle Sales Tax (Calendar 1998) 3,083 6.0 80 87		11000				
Sales/Use Tax (Calendar 1998) 17,766 34.4 460 403 Motor Vehicle Sales Tax (Calendar 1998) 3,083 6.0 80 87						
Motor Vehicle Sales Tax (Calendar 1998) 3,083 6.0 80 87						\$1,077
						553 94
	Motor Vehicle License Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	3,083	6.0 6.7	80 89	87 95	94 107
						114
Corporate Income Tax (Calendar 1998) 2,349 4.6 61 53	Corporate Income Tax (Calendar 1998)	2,349			53	137
Total State Taxes \$51,606 100.0 \$1,335 \$1,268 \$2,0	Total State Taxes	\$51,606	100.0	\$1,335	\$1,268	\$2,082

	[BENTON		CENTRAL MN (7W)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments	¢00 700	E 4 20/	¢670	¢004	¢700
Education Aid (1998-1999) Human Services Aid (Calendar 1998)	\$23,790	54.3%	\$678	\$801	\$722
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 Local Government Aid (Calendar 1999)	2,709 1,494	6.2 3.4	77 43	69 52	94 79
Disparity Reduction Aid (Calendar 1999)	1,494	3.4 0.0	43 1	52 1	79 5
Criminal Justice Aid (Payable 1999)	147	0.0	4	5	6
Community Corrections Funding (1999)	861	2.0	4 25	14	14
HACA (Payable 1999)	001	2.0	20		
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 4 EDE	0.7	0	0	0
Total Property Tax Refunds Total Aids/Credits	1,535 \$47,007	<u>100.0</u> 100.0	44 \$1,339	<u>31</u> \$1,382	<u>39</u> \$1,562
	\$ 47,007	100.0	φ1,339	φ1,302	φ1,302
II. Property Tax Data					1
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					<u> </u>
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 \$1,628	137
	マトン つつい	2000	N1 616	\$1628	\$2,082
Total State Taxes	\$53,220	100.0	\$1,516	ψ1,020	Ψ2,002

			BIG STO	NE	MN VALLEY (6W)	STATE
		Amount				
I. Major State Aids/Cre	dits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A Aida ta Lagal Cavar	nmonto					
A. Aids to Local Govern Education Aid (1998-1999)		\$6,449	44.2%	\$1,113	\$917	\$722
Human Services Aid (Cale		φ0, 44 9	44.270	φι, πο	ψστη	$\psi i \Sigma \Sigma$
Medical Assistance		2,247	15.4	388	328	249
Minnesota Family Investn	nent Program	52	0.4	9	6	18
General Assistance inclue	ding GAMC	146	1.0	25	18	38
Social Services		968	6.6	167	136	116
Miscellaneous	Tatal	93	0.6	16	15	15
Highway Aid (Calendar 199	Total	3,506	24.0	605	504	435
County Aid	55)	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 (Ca		1,082	7.4	187	142	79
Disparity Reduction Aid (C		208	1.4	36	20	5
Criminal Justice Aid (Payal		27	0.2	5	4	6
Community Corrections Fu HACA (Payable 1999)	inding (1999)	65	0.4	11	13	14
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 HA	CA	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						
Education Homestead Cre	dit	166	100.0	29	32	63
Miscellaneous Credits		0	0.0	0	0	4
	operty Tax Credits	166	100.0	29	32	67
C. Property Tax Refund	18 (98 filed 99)	005	70.4		00	40
Regular (Homeowners) Regular (Renters)		225 51	76.4 17.2	39 9	28 14	16 22
Targeting Refund		19	6.4	3	14	0
	perty 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 (F	ayable 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 \$5,056	2.7 100.0	24 \$873	27 \$843	175 ¢1 010
Total Net Tax Cap	operty Tax Credits	ຈວ,ບວຣ 166	100.0	۶ <i>۵۲3</i> 29	۵843 32	\$1,019 67
	rty Taxes Payable	4,890		29 844	810	952
B. Property Valuation	Ty Takes Fayable	4,090		044	010	552
Market Valuation (1998 As	sessment)	\$288,313		\$49,761	\$52,889	\$46,015
Net Tax Capacity (1998 As		¢200,513 3,177		548	402,009 590	φ40,013 744
C. Average NTC Tax Ra		1.516		510		
III. Major State Taxes						
Individual Income Tax (199	98 filed 1999)	\$3,508	48.6%	\$605	\$690	\$1,077
Sales/Use Tax (Calendar 1		1,431	19.8	247	264	553
Motor Vehicle Sales Tax (C	,	624	8.6	108	105	94
Motor Vehicle License Tax		706	9.8	122	119	107 114
Blates Eucle Terry (O -1 - 1)	4000)	707				11/1
Motor Fuels Tax (Calendar		707 245	9.8 3.4	122	130 57	
Corporate Income Tax (Ca		707 245 \$7,221	9.8 3.4 100.0	122 42 \$1,246	57 \$1,366	137 \$2,082

			BLUE EA	RTH	NINE (9)	STATE
		Amount				
I. Majo	r State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A Aide	to Local Governments					
	ation Aid (1998-1999)	\$37,302	49.1%	\$668	\$663	\$722
	an Services Aid (Calendar 1998)	\$01,00 <u>2</u>	10.170	\$555	4000	<i></i>
Med	lical Assistance	10,975	14.5	196	227	249
	nesota Family Investment Program	464	0.6	8	7	18
	eral Assistance including GAMC	1,046	1.4	19	18	38
	ial Services	7,085	9.3	127	114	116
MISC	cellaneous Total	484 20,054	0.6 26.4	9 359	11 378	15 435
Highy	vay Aid (Calendar 1999)	20,034	20.4	559	570	433
	nty Aid	4,505	5.9	81	115	67
	icipal Aid	1,063	1.4	19	14	21
	nship Aid	279	0.4	5	11	6
	Total	,	7.7	105	140	94
	Government Aid (Calendar 1999)	6,397	8.4	114	119	79
	arity Reduction Aid (Calendar 1999)	202	0.3	4	5	5
	nal Justice Aid (Payable 1999)	350 823	0.5 1.1	6 15	5 15	6 14
	nunity Corrections Funding (1999) A (Payable 1999)	823	1.1	15	15	14
	nty HACA	2,085	2.7	37	53	41
	/Town HACA	2,720	3.6	49	47	46
	ool District HACA	84	0.1	2	7	7
Misc	cellaneous District HACA	41	0.1	1	1	6
	Total	1	6.5	88	108	100
	Total Aids	75,905	100.0	1,358	1,433	1,456
	perty Tax Credits (Payable 1999)					
	ation Homestead Credit	2,775	100.0	50	50	63
Misce	ellaneous Credits	0	0.0	0	2	4
	Total Property Tax Credits	2,775	100.0	50	52	67
	berty Tax Refunds (98 filed 99) lar (Homeowners)	705	37.9	14	20	16
	lar (Renters)	795 1,288	37.9 61.4	23	20 15	16 22
	eting Refund	1,200	0.8	20	0	0
3.	Total Property Tax Refunds	2,098	100.0	38	36	39
	Total Aids/Credits		100.0	\$1,446	\$1,521	\$1,562
	erty Tax Data					
A. Prop	perty Tax Levy (Payable 1999)					
	ty Levy	\$14,342	31.5%	\$257	\$260	\$271
	Town Levy	9,012	19.8	161	142	169
	ol District Levy ellaneous District Levy	19,722	43.3 5.5	353 45	333 26	405 175
	otal Net Tax Capacity/Market Levy	2,487 \$45,564	100.0	\$815	\$762	\$1,019
	Less Property Tax Credits		100.0	50 50	52	۶۱,019 67
	Net Property Taxes Payable			766	710	952
B Pror	perty Valuation	42,100		100	/10	352
	et Valuation (1998 Assessment)	\$2,428,150		\$43,455	\$47,665	\$46,015
	ax Capacity (1998 Assessment)	36,756		φ+3,433 658	005, 447 600	φ40,013 744
	rage NTC Tax Rate (Payable 1999)			500		
••••••						
III. Majo	r State Taxes					
Individ	dual Income Tax (1998 filed 1999)	\$51,575	44.7%	\$923	\$746	\$1,077
	/Use Tax (Calendar 1998)	41,444	35.9	742	388	553
	Vehicle Sales Tax (Calendar 1998)	5,027	4.4	90	98	94
N / _ 1	r Vehicle License Tax (Calendar 1998)	5,641	4.9	101	108	107
		0.000	- A			
Motor	Fuels Tax (Calendar 1998)	6,220 5.459	5.4 4 7	111 08	114 80	114 137
Motor		5,459	5.4 4.7 100.0	111 98 \$2,065	114 80 \$1,536	114 137 \$2,082

			BROWN		NINE (9)	STATE
		Amount				
Ι.	Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
•	Aids to Local Governments					
А.	Education Aid (1998-1999)	\$17,569	44.2%	\$627	\$663	\$722
	Human Services Aid (Calendar 1998)	\$17,509	44.2 /0	φ027	\$003	φ1 Z Z
	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 Local Government Aid (Calendar 1999)	3,456	8.7 10.7	123 152	140	94 70
	Disparity Reduction Aid (Calendar 1999)	4,261 87	10.7 0.2	152 3	119 5	79 5
	Criminal Justice Aid (Payable 1999)	87 118	0.2	3	5	5 6
	Community Corrections Funding (1999)	303	0.3	4	15	14
	HACA (Payable 1999)	000	0.0		10	1-
1	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
В.	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
С.	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		100.0	42	36	39
	Total Aids/Credits	\$42,371	100.0	\$1,513	\$1,521	\$1,562
Ш.	Property Tax Data					
	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		100.0	\$696	\$762	\$1,019
	Less Property Tax Credits			53	52	67
	Net Property Taxes Payable	18,009		643	710	952
В.	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				
111	Major State Taxes					
	Individual Income Tax (1998 filed 1999)	\$20,257	48.8%	\$723	\$746	\$1,077
	Sales/Use Tax (Calendar 1998)	9,979	40.0 <i>%</i> 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
	. ,					407
	Corporate Income Tax (Calendar 1998)	2,570	6.2	92	80	137
	Corporate Income Tax (Calendar 1998) Total State Taxes	2,570 \$41,483	6.2 100.0	92 \$1,481	\$0 \$1,536	\$2,082

			N	ARROWHEAD (3)	STATE
I. Major State Aids/Credits	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments Education Aid (1998-1999)	¢21.805	E1 E0/	¢1 007	¢767	\$722
Human Services Aid (Calendar 1998)	\$31,805	54.5%	\$1,007	\$767	\$722
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)			100		
County Aid	3,159	5.4	100	121	67
Municipal Aid	498	0.9	16	22	21
Township Aid	136	0.2 6.5	4	3	6 94
Total Local Government Aid (Calendar 1999)	3,793 3,273	6.5 5.6	120 104	147 151	94 79
Disparity Reduction Aid (Calendar 1999)	3,273 775	5.6 1.3	25	41	79 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)	E07	56.9	17	0	16
Regular (Renters)	527 390	56.9 42.0	17 12	9 18	16 22
Targeting Refund	10	42.0	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 Miscellaneous District Levy	9,091	36.5 4.7	288 37	265 54	405 175
	1,161 \$24 010	100.0	\$789	\$777	\$1,019
Total Net Tax Capacity/Market Levy	\$24,910	100.0	ə، مع 54		
Less Property Tax Credits Net Property Taxes Payable	1,714 23,196		54 734	97 680	67 952
	23,190		734	000	952
B. Property Valuation Market Valuation (1998 Assessment)	\$981,250		\$31,061	\$35,049	\$46,015
Net Tax Capacity (1998 Assessment)	15,346		486	\$33,049 548	\$40,013 744
C. Average NTC Tax Rate (Payable 1999)	1.474		400	540	144
o. Average who has trate (Fayable 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) Total State Taxes	2,171 \$42,559	5.1	69 \$1,347	81 ¢4 660	137
	5/17 550	100.0	\$1.347	\$1,556	\$2,082

		CARVER		METRO (11)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments	* • • • • • •		* ~~ -	A a a i	1 -00
Education Aid (1998-1999)	\$46,019	62.6%	\$695	\$664	\$722
Human Services Aid (Calendar 1998)	0.007	44.0	404	040	040
Medical Assistance	8,227	11.2 0.2	124 2	246 24	249
Minnesota Family Investment Program General Assistance including GAMC	135 629	0.2	2 10	24 46	18 38
Social Services	4,304	0.9 5.9	10 65	113	116
Miscellaneous	4,304 350	0.5	5	16	15
Total	13,646	18.6	206	444	435
Highway Aid (Calendar 1999)	10,040	10.0	200		400
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)	0,010		•••		
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
	<i>+,</i>		<i>•••,•</i>	<i> </i>	+-,
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)	\$3,330,070 57,484		869	881	744
C. Average NTC Tax Rate (Payable 1999)	1.321				
	1.021				
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
	0,000				
Motor Vehicle License Tax (Calendar 1998)		4.9	108	108	107
· · · · · · · · · · · · · · · · · · ·	7,131 6,781	4.9 4.6	108 102	108 103	107
Motor Vehicle License Tax (Calendar 1998)	7,131				
Motor Vehicle License Tax (Calendar 1998) Motor Fuels Tax (Calendar 1998)	7,131 6,781	4.6	102	103	114

			CASS		FIVE (5)	STATE
		Amount				
I. Major State Aids	/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local G	ovornmonte					
Education Aid (1998-		\$18,353	44.9%	\$716	\$884	\$722
Human Services Aid		φ10,555	44.970	\$710	\$004	φ1 Z Z
Medical Assistance	,	8,378	20.5	327	292	249
Minnesota Family Ir		731	1.8	28	16	18
General Assistance		1,700	4.2	66	37	38
Social Services	ů.	3,231	7.9	126	137	116
Miscellaneous		347	0.8	14	16	15
	Total	14,387	35.2	561	499	435
Highway Aid (Calend	lar 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 70
Local Government A Disparity Reduction A		936 19	2.3 0.0	37 1	66 3	79 5
Criminal Justice Aid		19	0.0	7	6	5 6
Community Correction		486	0.4 1.2	19	16	0 14
HACA (Payable 1999		400	1.4	13		'4
County HACA	-,	1,055	2.6	41	46	41
City/Town HACA		742	1.8	29	32	46
School District HAC	A	222	0.5	9	15	7
Miscellaneous Distr	ict 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 Cr	edits (Payable 1999)					
Education Homestea	d Credit	1,622	100.0	63	55	63
Miscellaneous Credit	S	0	0.0	0	7	4
	I Property Tax Credits	1,622	100.0	63	61	67
C. Property Tax Re	funds (98 filed 99)					
Regular (Homeowne	rs)	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		100.0	22	32	39
	Total Aids/Credits	\$43,093	100.0	\$1,680	\$1,801	\$1,562
II. Property Tax Da	10					
II. Property Tax Da A. Property Tax Le		ļ				
County Levy	vy (Fayable 1999)	\$9,918	35.5%	\$387	\$281	\$271
City/Town Levy		3,920	14.0	پ ₄ 567 153	137	169
School District Levy		13,809	49.4	538	364	405
Miscellaneous Distric	t Levv	299	1.1	12	19	175
	Capacity/Market Levy		100.0	\$1,090	\$801	\$1,019
	s Property Tax Credits			63	61	67
	roperty Taxes Payable			1,026	740	952
B. Property Valuati		20,020		.,020		
		\$1,772,531		\$69,121	\$47,806	\$46,015
Market Valuation (19					φ+1,000	÷ 10,010
Market Valuation (19 Net Tax Capacity (19					677	744
Net Tax Capacity (19	998 Assessment)	26,122		1,019	677	744
Net Tax Capacity (19					677	744
Net Tax Capacity (19 C. Average NTC Ta III. Major State Taxe	998 Assessment) IX Rate (Payable 1999) PS	26,122			677	744
Net Tax Capacity (19 C. Average NTC Ta III. Major State Taxe Individual Income Ta	998 Assessment) ax Rate (Payable 1999) es x (1998 filed 1999)	26,122	39.4%		\$605	744 \$1,077
Net Tax Capacity (19 C. Average NTC Ta III. Major State Taxe Individual Income Ta Sales/Use Tax (Cale	998 Assessment) ax Rate (Payable 1999) es x (1998 filed 1999) ndar 1998)	26,122 0.993 \$12,555 9,104	28.6	1,019 \$490 355	\$605 437	
Net Tax Capacity (19 C. Average NTC Ta III. Major State Taxe Individual Income Ta Sales/Use Tax (Cale Motor Vehicle Sales	998 Assessment) 1x Rate (Payable 1999) 25 x (1998 filed 1999) ndar 1998) Tax (Calendar 1998)	26,122 0.993 \$12,555 9,104 2,468	28.6 7.7	1,019 \$490 355 96	\$605 437 98	\$1,077 553 94
Net Tax Capacity (19 C. Average NTC Ta III. Major State Taxe Individual Income Ta Sales/Use Tax (Cale Motor Vehicle Sales Motor Vehicle Licens	998 Assessment) Ax Rate (Payable 1999) SS x (1998 filed 1999) ndar 1998) Tax (Calendar 1998) e Tax (Calendar 1998)	26,122 0.993 \$12,555 9,104 2,468 2,729	28.6 7.7 8.6	1,019 \$490 355 96 106	\$605 437 98 106	\$1,077 553 94 107
Net Tax Capacity (19 C. Average NTC Ta III. Major State Taxe Individual Income Ta Sales/Use Tax (Cale Motor Vehicle Sales Motor Vehicle Licens Motor Fuels Tax (Cal	998 Assessment) 1x Rate (Payable 1999) 25 x (1998 filed 1999) ndar 1998) Tax (Calendar 1998) te Tax (Calendar 1998) lendar 1998)	26,122 0.993 \$12,555 9,104 2,468 2,729 4,232	28.6 7.7 8.6 13.3	1,019 \$490 355 96 106 165	\$605 437 98 106 141	\$1,077 553 94 107 114
Net Tax Capacity (19 C. Average NTC Ta III. Major State Taxe Individual Income Ta Sales/Use Tax (Cale Motor Vehicle Sales Motor Vehicle Licens	998 Assessment) 1x Rate (Payable 1999) 25 x (1998 filed 1999) ndar 1998) Tax (Calendar 1998) te Tax (Calendar 1998) lendar 1998)	26,122 0.993 \$12,555 9,104 2,468 2,729 4,232 790	28.6 7.7 8.6	1,019 \$490 355 96 106	\$605 437 98 106	\$1,077 553 94 107

		CHIPPEV	VA	MN VALLEY (6W)	STATE
I. Major State Aids/Credits	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 Social Services	199 1,469	0.8 5.9	15 112	18 136	38 116
Miscellaneous	1,469	5.9 0.6	112	130	116
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 6.7	207	277	94
Local Government Aid (Calendar 1999) Disparity Reduction Aid (Calendar 1999)	1,651 317	6.7 1.3	126 24	142 20	79 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 Total	26 1,881	0.1 7.6	2 143	2 151	6 100
Total Aids	24,811	100.0	1,887	2,027	1,456
B. Property Tax Credits (Payable 1999)	24,011	100.0	1,007	2,027	1,450
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 Miscellaneous District Levy	5,219 143	44.0 1.2	397 11	343 27	405 175
Total Net Tax Capacity/Market Levy	\$11,871	100.0	\$903	\$843	\$1,019
Less Property Tax Credits	521	100.0	40	32	67
Net Property Taxes Payable	11,350		863	810	952
B. Property Valuation	11,550		005	010	552
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 Taxos					
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	57.5% 20.2	386 s	۵090 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	_			
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
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 Social Services	926	1.6 6.0	22	29	38 116
Miscellaneous	3,448 353	6.0 0.6	82 8	104 13	110
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 12	2.5 0.0	34 0	39 1	79 5
Disparity Reduction Aid (Calendar 1999) Criminal Justice Aid (Payable 1999)	12	0.0	0 5	5	5 6
Community Corrections Funding (1999)	759	1.3	18	21	14
HACA (Payable 1999)				21	
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 Total Aids	4,593	8.0	109	104	100
B. Property Tax Credits (Payable 1999)	57,214	100.0	1,361	1,629	1,456
Education Homestead Credit	3,154	99.6	75	62	63
Miscellaneous Credits	3,134	99.0 0.4	0	02	4
Total Property Tax Credits	3,165	100.0	75	62	67
C. Property Tax Refunds (98 filed 99)	0,100				
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)	¢1 677 407		¢20 002	¢06 400	\$46 04F
Net Tax Capacity (1998 Assessment)	\$1,677,137 23,028		\$39,893 548	\$36,436 474	\$46,015 744
C. Average NTC Tax Rate (Payable 1999)	1.248		040	4/4	, 44
	1.270				
III. Major State Taxes	.		<u>.</u>		* • •
Individual Income Tax (1998 filed 1999)	\$36,655	58.0%	\$872	\$682	\$1,077
Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998)	8,808 4 273	13.9 6.8	210 102	281 99	553 94
Motor Venicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	4,273 4,658	6.8 7.4	102	99 104	94 107
Motor Fuels Tax (Calendar 1998)	4,658 6,909	7.4 10.9	164	104	107
Corporate Income Tax (Calendar 1996)	1,899	3.0	45	48	137
	.,	2.0			
Total State Taxes	\$63,203	100.0	\$1,503	\$1,377	\$2,082

		CLAY		W CENTRAL (4)	STATE
I. Major State Aids/Credits	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
	(0000)		i oi oupita		i oi oapita
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	13.3	242	200 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 Township Aid	1,160 477	1.4 0.6	22 9	12 15	21 6
Total	5,240	0.8 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 School District HACA	1,491 711	1.8 0.8	28 13	35 12	46 7
Miscellaneous District HACA	107	0.8	13	12	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)	- 1,000		.,	.,	.,
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 Total Aids/Credits	<u>1,630</u> \$92,173	<u>100.0</u> 100.0	<u>31</u>	<u>30</u> \$1,707	39 \$1.562
Total Alus/Credits	792,173	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 Miscellaneous District Levy	11,735 1,862	36.8 5.8	220 35	315 32	405 175
Total Net Tax Capacity/Market Levy	\$31,858	100.0	\$597	\$740	\$1,019
Less Property Tax Credits	۰,180 6,180	100.0	پورچ 116	\$740 67	۶۱,019 67
Net Property Taxes Payable	25,678		482	673	952
B. Property Valuation	23,070		402	013	- 3 32
Market Valuation (1998 Assessment)	\$1,644,083		\$30,833	\$44,177	\$46,015
Net Tax Capacity (1998 Assessment)	22,147		415	φ44,177 572	φ40,013 744
C. Average NTC Tax Rate (Payable 1999)	1.102			012	
······································					
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	94 107
Motor Vehicle License Tax (Calendar 1998) Motor Fuels Tax (Calendar 1998)	4,326 6,685	6.9 10.6	81 125	102 137	107 114
Corporate Income Tax (Calendar 1998)	2,594	4.1	49	63	114
Total State Taxes	\$62,991	100.0	\$1,181	\$1,374	\$2,082
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		CLEARW	ATER	HEADWATERS (2)	STATE
L Major State Aide/Credite	Amount	Description	Den Oenite		Den Oenite
I. Major State Aids/Credits	(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)	0.754	21.0	447	254	240
Medical Assistance Minnesota Family Investment Program	3,751 206	21.0 1.2	447 25	354 43	249 18
General Assistance including GAMC	435	2.4	52	43 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)	0.400	40 7	004		
County Aid	2,439	13.7	291	184	67
Municipal Aid Township Aid	0 130	0.0 0.7	0 15	5 12	21 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 School District HACA	168 14	0.9 0.1	20 2	19 14	46 7
Miscellaneous District HACA	4	0.1	2	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 Total Property Tax Refunds	4 224	1.8 100.0	0 27	1 27	0 39
Total Aids/Credits	\$18,339	100.0	\$2,185	\$2,072	\$1,562
	ψ10,000	100.0	ψ2,105	ψ2,012	ψ1,502
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 Miscellaneous District Levy	3,201 175	39.5 2.2	381 21	320 15	405 175
Total Net Tax Capacity/Market Levy	\$8,103	100.0	\$966	\$727	\$1,019
Less Property Tax Credits	263	100.0	31	42	67
Net Property Taxes Payable	7,840		934	686	952
B. Property Valuation	1,010		00-1		002
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	¢4.055	44.00/	¢ 400	¢500	¢4 077
Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998)	\$4,055 1,866	44.3% 20.4	\$483 222	\$508 403	\$1,077 553
Motor Vehicle Sales Tax (Calendar 1998)	1,866	20.4 8.8	222 96	403 87	553 94
Motor Vehicle License Tax (Calendar 1998)	864	9.4	103	95	94 107
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
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		СООК		ARROWHEAD (3)	STATE
	Amount				
I. Major State Aids/Credits	(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 Miscellaneous	447 86	6.8 1.3	97 19	153 22	116 15
Tota		31.1	445	559	435
Highway Aid (Calendar 1999)	2,040	01.1	0	000	400
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
Tota	,	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) Community Corrections Funding (1999)	25 59	0.4 0.9	5 13	5 18	6 14
HACA (Payable 1999)	59	0.9	13	10	14
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
Tota		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)	80 54	39.1 39.7	17	18	16 22
Targeting Refund	2	1.2	0	0	0
Total Property Tax Refunds	135	100.0	29	28	39
Total Aids/Credits		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	732 125	265	405
Miscellaneous District Levy Total Net Tax Capacity/Market Levy	575 \$7,909	7.3 100.0	\$1,721	54 \$777	175 \$1,019
Less Property Tax Credits		100.0	٦,721 181	97	۶1,019 67
Net Property Taxes Payable			1,540	680	952
B. Property Valuation	7,075		1,540	000	952
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)			1,000	010	,
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 \$11 162	2.9	69 ¢2 420	81 ¢1 556	137
Total State Taxes	\$11,162	100.0	\$2,429	\$1,556	\$2,082
	1				1

		COTTON	WOOD	SOUTHWEST (8)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
A. Alds to Local Governments Education Aid (1998-1999)	\$8,506	39.0%	\$666	\$736	\$722
Human Services Aid (Calendar 1998)	ψ0,000	00.070	4000	φ/00	ΨIZZ
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 Highway Aid (Calendar 1999)	6,620	30.3	518	432	435
County Aid	2,530	11.6	198	198	67
Municipal Aid	2,000	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	4.7 3.7	80 64	53	41
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) Targeting Refund	140 41	27.3 7.9	11 3	13	22 0
Total Property Tax Refunds	512	100.0	40	36	39
Total Aids/Credits	\$22,744	100.0	\$1,781	\$1,757	\$1,562
	~ ,		¢.,	¢.,	¢1,002
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	Ø750.004		¢50,000		¢46.045
Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment)	\$753,984 8,840		\$59,030 692	\$56,154 669	\$46,015 744
C. Average NTC Tax Rate (Payable 1999)	1.253		032	009	/44
C. Attrage it to Tax hate (i ayable 1999)	1.200				
III. Major State Taxes					1
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
	4 400	9.8	110	113	107
Motor Vehicle License Tax (Calendar 1998)	1,402				
Motor Fuels Tax (Calendar 1998)	1,445	10.1	113	136	114
Motor Fuels Tax (Calendar 1998) Corporate Income Tax (Calendar 1998)	1,445 658	10.1 4.6	113 52	136 71	137
Motor Fuels Tax (Calendar 1998)	1,445	10.1	113	136	

CROW WING FIVE (5) 1. Major State Aids/Credits (000s) Percent Per Capita A. Aids to Local Governments (000s) Percent Per Capita Education Aid (1998-1999) \$35,353 49.6% \$671 Human Services Aid (Calendar 1998) \$35,353 49.6% \$671 Medical Assistance 12,703 17.8 241 Minnesota Family Investment Program 628 0.9 12 General Assistance including GAMC 1,714 2.4 33 Social Services 7,496 10.5 142 Miscellaneous 837 1.2 16 Total 3,263 4.6 62 Municipal Aid 678 1.0 13 Township Aid 269 0.4 5 Local Government Aid (Calendar 1999) 3,232 4.5 61 Disparity Reduction Aid (Payable 1999) 336 0.5 6 City/Town HACA 1,689 2.4 32 City/Town HACA 1,907 2.7<	Per Capita \$884 292 16 37 137 16 499 120 7 14 140 66 3 6 16 46 32 15 1	Per Capita \$722 249 18 38 116 15 435 67 21 6 94 79 5 6 14 14 41 46
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Education Aid (1998-1999) \$35,353 49.6% \$671 Human Services Aid (Calendar 1998) 12,703 17.8 241 Minnesota Family Investment Program 628 0.9 12 General Assistance including GAMC 1,714 2.4 33 Social Services 7,496 10.5 142 Miscellaneous 837 1.2 16 County Aid 3,263 4.6 62 Municipal Aid 678 1.0 13 Township Aid 269 0.4 5 Local Government Aid (Calendar 1999) 32.2 4.5 61 Disparity Reduction Aid (Calendar 1999) 336 0.5 6 Community Corrections Funding (1999) 336 0.5 6 Community Corrections Funding (1999) 642 0.9 12 HACA (Payable 1999) 642 0.9 12 Citty/Town HACA 1,689 2.4 32 Citty/Town HACA 1,907 2.7 36 School District HACA 400 0.6 8 Miscellaneous District HACA <	292 16 37 137 16 499 120 7 14 140 66 3 6 16 46 32 15	249 18 38 116 15 435 67 21 6 94 79 5 6 14
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General Assistance including GAMC 1,714 2.4 33 Social Services 7,496 10.5 142 Miscellaneous 837 1.2 16 Total 23,379 32.8 444 Highway Aid (Calendar 1999) 3,263 4.6 62 County Aid 3,263 4.6 62 Municipal Aid 678 1.0 13 Township Aid 269 0.4 5 Local Government Aid (Calendar 1999) 3,232 4.5 61 Disparity Reduction Aid (Calendar 1999) 346 0.1 1 Criminal Justice Aid (Payable 1999) 336 0.5 6 Community Corrections Funding (1999) 642 0.9 12 HACA (Payable 1999) 642 0.9 12 County HACA 1,907 2.7 36 School District HACA 400 0.6 8 Miscellaneous District HACA 400 5.7 77 Total Aids 71,258 100.0 1,352 B. Property Tax Credits (Payable 1999) 3,589 78.7	137 16 499 120 7 14 140 66 3 6 16 46 32 15	38 116 15 435 67 21 6 94 79 5 6 14
Social Services 7,496 10.5 142 Miscellaneous 837 1.2 16 Total 23,379 32.8 444 Highway Aid (Calendar 1999) 3,263 4.6 62 Municipal Aid 678 1.0 13 Township Aid 269 0.4 5 Local Government Aid (Calendar 1999) 3,232 4.5 61 Disparity Reduction Aid (Calendar 1999) 336 0.5 6 Community Corrections Funding (1999) 336 0.5 6 Community Corrections Funding (1999) 642 0.9 12 HACA (Payable 1999) 1,689 2.4 32 City/Town HACA 1,907 2.7 36 School District HACA 400 0.6 8 Miscellaneous District HACA 64 0.1 1 Total 4,060 5.7 77 Total Aids 71,258 100.0 1,352 B. Property Tax Credits (Payable 1999) 3,589 78.7	16 499 120 7 14 140 66 3 6 16 46 32 15	15 435 67 21 6 94 79 5 6 14 41
Total 23,379 32.8 444 Highway Aid (Calendar 1999) 3,263 4.6 62 Municipal Aid 678 1.0 13 Township Aid 269 0.4 5 Local Government Aid (Calendar 1999) 3,232 4.5 61 Disparity Reduction Aid (Calendar 1999) 3,232 4.5 61 Criminal Justice Aid (Payable 1999) 336 0.5 6 County HACA 1,689 2.4 32 County HACA 1,689 2.4 32 City/Town HACA 1,907 2.7 36 School District HACA 400 0.6 8 Miscellaneous District HACA 64 0.1 1 Total 4,060 5.7 77 Total Aids 71,258 100.0 1,352 B. Property Tax Credits (Payable 1999) 3,589 78.7 68 Miscellaneous Credits 973 21.3 18	499 120 7 14 140 66 3 6 16 46 32 15	435 67 21 6 94 79 5 6 14 41
Highway Aid (Calendar 1999) 3,263 4.6 62 Municipal Aid 678 1.0 13 Township Aid 269 0.4 5 Total 4,210 5.9 80 Local Government Aid (Calendar 1999) 3,232 4.5 61 Disparity Reduction Aid (Calendar 1999) 3,63 0.5 6 Community Corrections Funding (1999) 642 0.9 12 HACA (Payable 1999) 642 0.9 12 County HACA 1,689 2.4 32 City/Town HACA 1,907 2.7 36 School District HACA 400 0.6 8 Miscellaneous District HACA 64 0.1 1 Total Aids 71,258 100.0 1,352 B. Property Tax Credits (Payable 1999) 3,589 78.7 68 Miscellaneous Credits 973 21.3 18	120 7 14 140 66 3 6 16 46 32 15	67 21 6 94 79 5 6 14
County Aid 3,263 4.6 62 Municipal Aid 678 1.0 13 Township Aid 269 0.4 5 Total 4,210 5.9 80 Local Government Aid (Calendar 1999) 3,232 4.5 61 Disparity Reduction Aid (Calendar 1999) 3,232 4.5 61 Criminal Justice Aid (Payable 1999) 336 0.5 6 Community Corrections Funding (1999) 642 0.9 12 HACA (Payable 1999) 642 0.9 12 County HACA 1,689 2.4 32 City/Town HACA 1,907 2.7 36 School District HACA 400 0.6 8 Miscellaneous District HACA 64 0.1 1 Total Aids 71,258 100.0 1,352 B. Property Tax Credits (Payable 1999) 3,589 78.7 68 Miscellaneous Credits 973 21.3 18	7 14 140 66 3 6 16 46 32 15	21 6 94 79 5 6 14
Municipal Aid Township Aid 678 1.0 13 Township Aid 269 0.4 5 Total 4,210 5.9 80 Local Government Aid (Calendar 1999) 3,232 4.5 61 Disparity Reduction Aid (Calendar 1999) 336 0.5 6 Criminal Justice Aid (Payable 1999) 336 0.5 6 Community Corrections Funding (1999) 642 0.9 12 HACA (Payable 1999) 642 0.9 12 County HACA 1,689 2.4 32 City/Town HACA 1,907 2.7 36 School District HACA 400 0.6 8 Miscellaneous District HACA 64 0.1 1 Total Aids 71,258 100.0 1,352 B. Property Tax Credits (Payable 1999) 5 5 6 Education Homestead Credit 3,589 78.7 68 Miscellaneous Credits 973 21.3 18	7 14 140 66 3 6 16 46 32 15	21 6 94 79 5 6 14
Township Aid 269 0.4 5 Total 4,210 5.9 80 Local Government Aid (Calendar 1999) 3,232 4.5 61 Disparity Reduction Aid (Calendar 1999) 46 0.1 1 Criminal Justice Aid (Payable 1999) 336 0.5 6 Community Corrections Funding (1999) 642 0.9 12 HACA (Payable 1999) 642 0.9 12 County HACA 1,689 2.4 32 City/Town HACA 1,907 2.7 36 School District HACA 400 0.6 8 Miscellaneous District HACA 64 0.1 1 Total Aideo 5.7 77 Total Aids 71,258 100.0 1,352 B. Property Tax Credits (Payable 1999) 5.89 78.7 68 Miscellaneous Credits 973 21.3 18	14 140 66 3 6 16 46 32 15	6 94 79 5 6 14
Total 4,210 5.9 80 Local Government Aid (Calendar 1999) 3,232 4.5 61 Disparity Reduction Aid (Calendar 1999) 46 0.1 1 Criminal Justice Aid (Payable 1999) 336 0.5 6 Community Corrections Funding (1999) 642 0.9 12 HACA (Payable 1999) 642 0.9 12 County HACA 1,689 2.4 32 City/Town HACA 1,907 2.7 36 School District HACA 400 0.6 8 Miscellaneous District HACA 64 0.1 1 Total Total 4,060 5.7 77 Total Aids 71,258 100.0 1,352 B. Property Tax Credits (Payable 1999) 3,589 78.7 68 Miscellaneous Credits 973 21.3 18	140 66 3 6 16 46 32 15	94 79 5 6 14 41
Local Government Aid (Calendar 1999) 3,232 4.5 61 Disparity Reduction Aid (Calendar 1999) 46 0.1 1 Criminal Justice Aid (Payable 1999) 336 0.5 6 Community Corrections Funding (1999) 642 0.9 12 HACA (Payable 1999) 642 0.9 12 County HACA 1,689 2.4 32 City/Town HACA 1,907 2.7 36 School District HACA 400 0.6 8 Miscellaneous District HACA 64 0.1 1 Total Aideo 5.7 77 Total Aids 71,258 100.0 1,352 B. Property Tax Credits (Payable 1999) 3,589 78.7 68 Miscellaneous Credits 973 21.3 18	66 3 6 16 46 32 15	79 5 6 14 41
Disparity Reduction Aid (Calendar 1999) 46 0.1 1 Criminal Justice Aid (Payable 1999) 336 0.5 6 Community Corrections Funding (1999) 642 0.9 12 HACA (Payable 1999) 642 0.9 12 County HACA 1,689 2.4 32 City/Town HACA 1,907 2.7 36 School District HACA 400 0.6 8 Miscellaneous District HACA 64 0.1 1 Total Aids 71,258 100.0 1,352 B. Property Tax Credits (Payable 1999) 3,589 78.7 68 Miscellaneous Credits 973 21.3 18	3 6 16 46 32 15	5 6 14 41
Criminal Justice Aid (Payable 1999) 336 0.5 6 Community Corrections Funding (1999) 642 0.9 12 HACA (Payable 1999) 642 0.9 12 County HACA 1,689 2.4 32 City/Town HACA 1,907 2.7 36 School District HACA 400 0.6 8 Miscellaneous District HACA 64 0.1 1 Total Aids 71,258 100.0 1,352 B. Property Tax Credits (Payable 1999) 3,589 78.7 68 Miscellaneous Credits 973 21.3 18	6 16 46 32 15	6 14 41
Community Corrections Funding (1999) 642 0.9 12 HACA (Payable 1999) 1,689 2.4 32 County HACA 1,607 2.7 36 School District HACA 1,907 2.7 36 School District HACA 400 0.6 8 Miscellaneous District HACA 64 0.1 1 Total Aids 71,258 100.0 1,352 B. Property Tax Credits (Payable 1999) 3,589 78.7 68 Miscellaneous Credits 973 21.3 18	46 32 15	41
County HACA 1,689 2.4 32 City/Town HACA 1,907 2.7 36 School District HACA 400 0.6 8 Miscellaneous District HACA 64 0.1 1 Total Aids 71,258 100.0 1,352 B. Property Tax Credits (Payable 1999) 3,589 78.7 68 Miscellaneous Credits 973 21.3 18	32 15	
City/Town HACA 1,907 2.7 36 School District HACA 400 0.6 8 Miscellaneous District HACA 64 0.1 1 Total Aids 71,258 100.0 1,352 B. Property Tax Credits (Payable 1999) 3,589 78.7 68 Miscellaneous Credits 973 21.3 18	32 15	
School District HACA 400 0.6 8 Miscellaneous District HACA 64 0.1 1 Total 4,060 5.7 77 Total Aids 71,258 100.0 1,352 B. Property Tax Credits (Payable 1999) 3,589 78.7 68 Miscellaneous Credits 973 21.3 18	15	46
Miscellaneous District HACA 64 0.1 1 Total 4,060 5.7 77 Total Aids 71,258 100.0 1,352 B. Property Tax Credits (Payable 1999) 3,589 78.7 68 Buscellaneous Credits 973 21.3 18		
Total 4,060 5.7 77 Total Aids 71,258 100.0 1,352 B. Property Tax Credits (Payable 1999) 3,589 78.7 68 Buscellaneous Credits 973 21.3 18	1	7
Total Aids71,258100.01,352B. Property Tax Credits (Payable 1999) Education Homestead Credit Miscellaneous Credits3,58978.76897321.318	93	6 100
B. Property Tax Credits (Payable 1999) Education Homestead Credit3,58978.768Miscellaneous Credits97321.318	1,707	1,456
Education Homestead Credit3,58978.768Miscellaneous Credits97321.318	1,707	1,450
Miscellaneous Credits 973 21.3 18	55	63
	7	4
	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 School District Levy 25,343 50.2 481	137 364	169 405
Miscellaneous District Levy 1,442 2.9 27	364 19	405 175
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	740	332
Market Valuation (1998 Assessment) \$3,186,241 \$60,462	\$47,806	\$46,015
Net Tax Capacity (1998 Assessment) 48,883 928	677 ^{(17,000}	φ40,015 744
C. Average NTC Tax Rate (Payable 1999) 0.919	••••	
III. Major State Taxes		1
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)5,3375.1101	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 ¢1 442	137 \$2 092
Total State Taxes \$105,095 100.0 \$1,994	\$1,443	\$2,082

		DAKOTA		METRO (11)	STATE
Majar State Aida/Oredite	Amount	-			
I. Major State Aids/Credits	(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 Miscellaneous	24,759 2,656	6.1 0.7	71 8	113 16	116 15
Tot		19.5	228	444	435
Highway Aid (Calendar 1999)	10,020	10.0	220		400
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
Tot	,	3.8	45	49	94
Local Government Aid (Calendar 1999)	7,764	1.9	22	65	79 5
Disparity Reduction Aid (Calendar 1999)	7 1 952	0.0 0.5	0	1	5 6
Criminal Justice Aid (Payable 1999) Community Corrections Funding (1999)	1,852 3,648	0.5 0.9	5 11	13	6 14
HACA (Payable 1999)	5,040	0.9		15	14
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
Tot	,	8.2	96	98	100
Total Aid	s 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 Total Property Tax Credit	97 s 27,171	0.4 100.0	0 78	0 72	67
C. Property Tax Refunds (98 filed 99)	.5 21,171	100.0	10	12	67
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 Refund	s 11,234	100.0	32	45	39
Total Aids/Credit		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				
Cabaal District Laws		17.9	195	195	169
School District Levy	162,922	43.1	469	465	405
Miscellaneous District Levy	162,922 77,333	43.1 20.5	469 223	465 298	405 175
Miscellaneous District Levy Total Net Tax Capacity/Market Lev	162,922 77,333 y \$377,636	43.1	469 223 \$1,088	465 298 \$1,228	405 175 \$1,019
Miscellaneous District Levy Total Net Tax Capacity/Market Lev Less Property Tax Credit	162,922 77,333 y \$377,636 s 27,171	43.1 20.5	469 223 \$1,088 78	465 298 \$1,228 72	405 175 \$1,019 67
Miscellaneous District Levy Total Net Tax Capacity/Market Lev Less Property Tax Credit Net Property Taxes Payabl	162,922 77,333 y \$377,636 s 27,171	43.1 20.5	469 223 \$1,088	465 298 \$1,228	405 175 \$1,019
Miscellaneous District Levy Total Net Tax Capacity/Market Lev Less Property Tax Credit Net Property Taxes Payabl B. Property Valuation	162,922 77,333 y \$377,636 s 27,171 e 350,464	43.1 20.5	469 223 \$1,088 78	465 298 \$1,228 72 1,156	405 175 \$1,019 67 952
Miscellaneous District Levy Total Net Tax Capacity/Market Lev Less Property Tax Credit Net Property Taxes Payabl B. Property Valuation Market Valuation (1998 Assessment)	162,922 77,333 y \$377,636 s 27,171	43.1 20.5	469 223 \$1,088 78 1,009	465 298 \$1,228 72	405 175 \$1,019 67
Miscellaneous District Levy Total Net Tax Capacity/Market Lev Less Property Tax Credit Net Property Taxes Payabl B. Property Valuation	162,922 77,333 \$377,636 \$27,171 e 350,464 \$17,044,691 292,871	43.1 20.5	469 223 \$1,088 78 1,009 \$49,085	465 298 \$1,228 72 1,156 \$49,123	405 175 \$1,019 67 952 \$46,015
Miscellaneous District Levy Total Net Tax Capacity/Market Lev Less Property Tax Credit Net Property Taxes Payabl B. Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment)	162,922 77,333 \$377,636 \$27,171 e 350,464 \$17,044,691 292,871	43.1 20.5	469 223 \$1,088 78 1,009 \$49,085	465 298 \$1,228 72 1,156 \$49,123	405 175 \$1,019 67 952 \$46,015
Miscellaneous District Levy Total Net Tax Capacity/Market Levy Less Property Tax Credit Net Property Taxes Payabl B. Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999 III. Major State Taxes	162,922 77,333 y \$377,636 s 27,171 e 350,464 \$17,044,691 292,871) 1.141	43.1 20.5 100.0	469 223 \$1,088 78 1,009 \$49,085 843	465 298 \$1,228 72 1,156 \$49,123 881	405 175 \$1,019 67 952 \$46,015 744
Miscellaneous District Levy Total Net Tax Capacity/Market Levy Less Property Tax Credit Net Property Taxes Payabl 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)	162,922 77,333 y \$377,636 s 27,171 e 350,464 \$17,044,691 292,871) 1.141 \$457,185	43.1 20.5 100.0 57.6%	469 223 \$1,088 78 1,009 \$49,085 843 \$1,317	465 298 \$1,228 72 1,156 \$49,123 881 \$1,389	405 175 \$1,019 67 952 \$46,015 744 \$1,077
Miscellaneous District Levy Total Net Tax Capacity/Market Lev Less Property Tax Credit Net Property Taxes Payabl 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)	162,922 77,333 y \$377,636 s 27,171 e 350,464 \$17,044,691 292,871) 1.141 \$457,185 189,863	43.1 20.5 100.0 57.6% 23.9	469 223 \$1,088 78 1,009 \$49,085 843 \$1,317 547	465 298 \$1,228 72 1,156 \$49,123 881 \$1,389 693	405 175 \$1,019 67 952 \$46,015 744 \$1,077 553
Miscellaneous District Levy Total Net Tax Capacity/Market Lev Less Property Tax Credit Net Property Taxes Payabl 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)	162,922 77,333 y \$377,636 s 27,171 e 350,464 \$17,044,691 292,871) 1.141 \$457,185 189,863 31,300	43.1 20.5 100.0 57.6% 23.9 3.9	469 223 \$1,088 78 1,009 \$49,085 843 \$1,317 547 90	465 298 \$1,228 72 1,156 \$49,123 881 \$1,389 693 92	405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94
Miscellaneous District Levy Total Net Tax Capacity/Market Lev Less Property Tax Credit Net Property Taxes Payabl 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)	162,922 77,333 y \$377,636 s 27,171 e 350,464 \$17,044,691 292,871) 1.141 \$457,185 189,863 31,300 36,995	43.1 20.5 100.0 57.6% 23.9 3.9 4.7	469 223 \$1,088 78 1,009 \$49,085 843 \$1,317 547 90 107	465 298 \$1,228 72 1,156 \$49,123 881 \$1,389 693 92 108	405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107
Miscellaneous District Levy Total Net Tax Capacity/Market Levy Less Property Tax Credit Net Property Taxes Payabl 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)	162,922 77,333 y \$377,636 s 27,171 e 350,464 \$17,044,691 292,871) 1.141 \$457,185 189,863 31,300 36,995 34,645	43.1 20.5 100.0 57.6% 23.9 3.9 4.7 4.4	469 223 \$1,088 78 1,009 \$49,085 843 \$1,317 547 90 107 100	465 298 \$1,228 72 1,156 \$49,123 881 \$1,389 693 92 108 103	405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107 114
Miscellaneous District Levy Total Net Tax Capacity/Market Levy Less Property Tax Credit Net Property Taxes Payabl 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)	162,922 77,333 y \$377,636 s 27,171 e 350,464 \$17,044,691 292,871) 1.141 \$457,185 189,863 31,300 36,995 34,645 43,454	43.1 20.5 100.0 57.6% 23.9 3.9 4.7	469 223 \$1,088 78 1,009 \$49,085 843 \$1,317 547 90 107	465 298 \$1,228 72 1,156 \$49,123 881 \$1,389 693 92 108	405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107

		DODGE		SE MN (10)	STATE
	Amount				
I. Major State Aids/Credits	(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)	φ10,014	00.270	<i>Q</i> 070	φίτο	ψ
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	2,359	0.0	0	92 16	21
Township Aid	246	0.0	14	10	6
Total	2,605	8.6	149	10	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 Miscellaneous District HACA	459 7	1.5 0.0	26 0	7 0	76
Total	2,786	0.0 9.2	159	101	100
Total Aids	30,217	100.0	1,726	1,425	1,456
B. Property Tax Credits (Payable 1999)	30,217	100.0	1,720	1,425	1,450
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 50	\$783	\$1,019
Less Property Tax Credits Net Property Taxes Payable	972 12,272		56 701	59 724	67 952
B. Property Valuation	12,212		701	124	952
Market Valuation (1998 Assessment)	\$801,048		\$45,764	\$41,372	\$46,015
Net Tax Capacity (1998 Assessment)	9,081		4 3,704 519	φ 4 1,372 581	φ ₄ 0,013 744
C. Average NTC Tax Rate (Payable 1999)	1.309		010	001	,
III. Major State Taxes					
Individual Income Tax (1998 filed 1999)	\$30,137	74.0%	\$1,722	\$886	\$1,077
Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998)	4,154	10.2	237	398	553
Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998)	4,154 1,734	10.2 4.3	237 99	398 96	553 94
Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	4,154 1,734 1,938	10.2 4.3 4.8	237 99 111	398 96 105	553 94 107
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)	4,154 1,734 1,938 1,922	10.2 4.3 4.8 4.7	237 99 111 110	398 96 105 118	553 94 107 114
Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	4,154 1,734 1,938	10.2 4.3 4.8	237 99 111	398 96 105	553 94 107

		DOUGLA	S	W CENTRAL (4)	STATE
L Maian Chata Aida/Onedita	Amount				
I. Major State Aids/Credits	(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)	<i> </i>		,		* · ==
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 Total	449 14,277	1.0 31.5	14 449	14 477	15 435
Highway Aid (Calendar 1999)	14,277	51.5	449	477	435
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)	4.040	4.0	<u></u>	F 4	44
County HACA City/Town HACA	1,918 1,086	4.2 2.4	60 34	51 35	41 46
School District HACA	238	2.4 0.5	34 7	35 12	46 7
Miscellaneous District HACA	109	0.3	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	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. Draw orthe Task Data					
II. Property Tax Data					
A. Property Tax Levy (Payable 1999)	¢0.045	07.00/	¢200	¢070	¢074
County Levy City/Town Levy	\$9,815	37.8% 16.2	\$309	\$278 114	\$271
School District Levy	4,224 11,245	43.3	133 354	315	169 405
Miscellaneous District Levy	709	43.3	22	32	175
Total Net Tax Capacity/Market Levy	\$25,993	100.0	\$817	\$740	\$1,019
Less Property Tax Credits	2,011	100.0	63	67	67
Net Property Taxes Payable	23,982		754	673	952
B. Property Valuation	20,002		7.54	015	
Market Valuation (1998 Assessment)	\$1,547,367		\$48,659	\$44,177	\$46,015
Net Tax Capacity (1998 Assessment)	\$1,547,507 22,154		\$40,039 697	⁹⁴⁴ ,177 572	\$40,013 744
C. Average NTC Tax Rate (Payable 1999)			501	072	
III. Major State Taxes					1
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 63	137
Total State Taxes	\$58,154	100.0	\$1,829	\$1,374	\$2,082

		FARIBAU	ILT	NINE (9)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments	¢40.070	20.00/	¢050	¢cco	¢700
Education Aid (1998-1999) Human Services Aid (Calendar 1998)	\$10,676	38.8%	\$652	\$663	\$722
Medical Assistance	ç	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	210	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)	909	3.3	56	53	41
County HACA City/Town HACA	909 1,025	3.3 3.7	56 63	53 47	41
School District HACA	1,025	0.0	0	7	40
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 Total Property Tax Refunds	5 595	0.8 100.0	0 36	0 36	0 39
Total Aids/Credits	\$28,712	100.0	\$1,755	\$1,521	\$1,562
	Ψ20,712	100.0	ψ1,700	ψ1,021	ψ1,502
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	A		•	±	• <i>i</i> = = 1
Market Valuation (1998 Assessment)	\$978,900		\$59,820	\$47,665	\$46,015
Net Tax Capacity (1998 Assessment)	10,794 1 1 2 9		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.

		FILLMOR	RE	SE MN (10)	STATE
I. Major State Aids/Credits	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)	<i><i><i>ϕ</i> 10,100</i></i>	11.070	φro i	ψιιο	<i></i>
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 Miscellaneous	2,098 216	5.5	100 10	108	116 15
Tota	-	0.6 25.2	457	13 369	435
Highway Aid (Calendar 1999)	0,000	20.2	407	000	400
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
Tota	,	16.9	306	117	94
Local Government Aid (Calendar 1999) Disparity Reduction Aid (Calendar 1999)	2,508 606	6.6 1.6	120 29	96 7	79 5
Criminal Justice Aid (Payable 1999)	77	0.2	29 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 Miscellaneous District HACA	214 8	0.6 0.0	10 0	7 0	76
Tota	-	0.0 7.2	131	101	100
Total Aids		100.0	1,813	1,425	1,456
B. Property Tax Credits (Payable 1999)			1,010	.,.=•	.,
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	25.4 2.8	11	16 0	22 0
Targeting Refund Total Property Tax Refunds		2.0 100.0	42	32	39
Total Aids/Credits		100.0	\$1,898	\$1,516	\$1,562
	<i>\\</i>		<i></i>	\$1,010	\$1,002
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	_{ع202} 164	_{پ241} 154	پ⊿271 169
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		100.0	\$660	\$783	\$1,019
Less Property Tax Credits			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) C. Average NTC Tax Rate (Payable 1999	9,457 1.320		452	581	744
C. Average NTC Tax Rate (Fayable 1995	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) Motor Vehicle Sales Tax (Calendar 1998)	5,984 2,100	21.0 7.4	286 100	398 96	553 94
Motor Vehicle License Tax (Calendar 1996)	2,100	7.4	100	90 105	94 107
Motor Fuels Tax (Calendar 1998)	2,384	8.4	114	118	114
	927	3.3	44	110	137
Corporate Income Tax (Calendar 1998)					
Corporate Income Tax (Calendar 1998) Total State Taxes		100.0	\$1,364	\$1,714	\$2,082

I. Major State Aids/Credits A. Aids to Local Governments Education Aid (1998-1999)	Amount (000s)	Percent			
A. Aids to Local Governments Education Aid (1998-1999)	(0005)		Dor Conito	Per Capita	Per Capita
Education Aid (1998-1999)		1 crocint	Per Capita		
	•		•	.	
Human Sanviaga Aid (Calandar 1009)	\$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)	4 1 4 0	8.1	120	02	67
County Aid Municipal Aid	4,149 544	0.1 1.1	129 17	92 16	67 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	3.3 2.5	53 40	44 50	41 46
School District HACA	90	0.2		7	40
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) Targeting Refund	556 37	49.4 3.3	17 1	16 0	22 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
	<i>tccj: _c</i>		\$ 1,000	¢1,010	¢.,co=
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 Miscellaneous District Levy	11,689 325	51.9 1.4	363 10	358 30	405 175
Total Net Tax Capacity/Market Levy	\$22,534	100.0	\$699	\$783	\$1,019
Less Property Tax Credits	1,505	10010	47	59	67
Net Property Taxes Payable	21,029		652	724	952
B. Property Valuation			002		
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	96 105	94 107
Motor Vehicle License Tax (Calendar 1998) Motor Fuels Tax (Calendar 1998)	3,653 5,182	7.6 10.8	113 161	105 118	107 114
Corporate Income Tax (Calendar 1998)	5,182 2,431	5.0	75	118	114
Total State Taxes	\$48,153	100.0	\$1,494	\$1,714	\$2,082
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	(GOODHL	JE	SE MN (10)	STATE
	Amount		-		•
I. Major State Aids/Credits	(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)	0.000	47 5	040	010	0.40
Medical Assistance	9,382	17.5	216	213	249
Minnesota Family Investment Program	135 1,061	0.3 2.0	3 24	9 25	18 38
General Assistance including GAMC Social Services	4,207	2.0 7.9	24 97	108	30 116
Miscellaneous	4,207	0.8	97 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)	1 000	2.0	05	A A	4.4
County HACA City/Town HACA	1,080 2,973	2.0 5.6	25 68	44 50	41 46
School District HACA	2,973 455	0.9	10	50	40
Miscellaneous District HACA	433	0.3	10	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	¢0 604 000		¢57 540	¢ 4 4 0 7 0	¢46.045
Market Valuation (1998 Assessment)	\$2,501,336		\$57,543 071	\$41,372 581	\$46,015 744
Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999)	42,216 1.216		971	581	744
C. Average NTC Tax Rate (Payable 1999)	1.210				
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

		GRANT		W CENTRAL (4)	STATE
	Amount	-		- ()	_
I. Major State Aids/Credits	(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	2 025	15.0	220	288	240
Minnesota Family Investment Program	2,035 51	15.9 0.4	330 8	12	249 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 70
Local Government Aid (Calendar 1999) Disparity Reduction Aid (Calendar 1999)	676 17	5.3 0.1	110 3	90 2	79 5
Criminal Justice Aid (Payable 1999)	29	0.1	3 5	5	5 6
Community Corrections Funding (1999)	29 67	0.2	5 11	17	14
HACA (Payable 1999)	01	0.0			14
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)	100	00.0	00	45	10
Regular (Homeowners) Regular (Renters)	183 75	69.3 28.5	30 12	15 15	16 22
Targeting Refund	,3 6	20.5	12	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	\$398,131		\$64,579	\$44,177	¢46 045
Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment)	\$398,131 4,402		\$64,579 714	\$44,177 572	\$46,015 744
C. Average NTC Tax Rate (Payable 1999)	^{4,402} 1.278		/ 14	572	/ 44
O. Average into Tax Nale (Payable 1999)	1.270				
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
			.	±	A A 6
Total State Taxes	\$8,464	100.0	\$1,373	\$1,374	\$2,082

			HENNEP	IN	METRO (11)	STATE
		Amount				
Ι.	Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
•	Aids to Local Covernments					
A.	Aids to Local Governments Education Aid (1998-1999)	\$559,439	38.4%	\$514	\$664	\$722
	Human Services Aid (Calendar 1998)	\$559,459	30.4 /0	φ 5 14	φ00 4	φ12Z
	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 Total	10 53,265	0.0 3.7	0 49	0 49	6 94
	Local Government Aid (Calendar 1999)	53,265 89,829	3.7 6.2	49 82	49 65	94 79
	Disparity Reduction Aid (Calendar 1999)	906	0.2	1	1	, 9 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
L _	Total Aids	1,457,508	100.0	1,338	1,341	1,456
В.	Property Tax Credits (Payable 1999)	70.007	400.0	70	70	
	Education Homestead Credit Miscellaneous Credits	78,667 36	100.0 0.0	72 0	72 0	63 4
	Total Property Tax Credits	78,703	100.0	72	72	67
	Property Tax Refunds (98 filed 99)	70,705	100.0	12	12	07
0.	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
Ш.	Property Tax Data					
Α.	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 Total Net Tax Capacity/Market Levy	444,288 \$1,671,254	26.6 100.0	408 \$1,535	298 \$1,228	175 \$1,019
	Less Property Tax Credits	78,703	100.0	۶۱,555 72	φ1,228 72	φ1,019 67
	Net Property Taxes Payable	1,592,551		1,462	1,156	952
ь	Property Valuation	1,392,331		1,402	1,130	552
В .	Market Valuation (1998 Assessment)	\$60,921,581		\$55,941	\$49,123	\$46,015
	Net Tax Capacity (1998 Assessment)	1,169,578		1,074	φ 4 3,123 881	φ40,013 744
C.	Average NTC Tax Rate (Payable 1999			1,071		
-						
III.	Major State Taxes					
	Individual Income Tax (1998 filed 1999)	\$1,811,205	52.8%	\$1,663	\$1,389	\$1,077
1	Sales/Use Tax (Calendar 1998)	986,729	28.8	906	693	553
1	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 \$2 1 40	187 ¢ 2 571	137
1	Total State Taxes	\$3,429,072	100.0	\$3,149	\$2,571	\$2,082

		HOUSTO	N	SE MN (10)	STATE
L. Maian Otata Aida/Onadita	Amount	-			
I. Major State Aids/Credits	(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)	¢.0,000		çoro	φ. ισ	÷· ==
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 Total	167 7,921	0.5 24.5	9 405	13 369	15 435
Highway Aid (Calendar 1999)	7,921	24.5	405	309	435
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) Community Corrections Funding (1999)	84 168	0.3 0.5	4 9	5 14	6 14
HACA (Payable 1999)	100	0.5	9	14	14
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 57	0	4 67
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 Miscellaneous District Levy	4,175	39.4	214	358	405
Total Net Tax Capacity/Market Levy	104 \$10,586	1.0 100.0	5 542	30 \$783	175 \$1,019
Less Property Tax Credits	1,120	100.0	پ 57	59	۶۱,019 67
Net Property Taxes Payable	9,467		484	724	952
B. Property Valuation	3,407		-07	127	332
Market Valuation (1998 Assessment)	\$737,623		\$37,740	\$41,372	\$46,015
Net Tax Capacity (1998 Assessment)	8,229		421	581	φ+0,013 744
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 \$22 201	3.2	38	110 ¢4 744	137
Total State Taxes	\$23,391	100.0	\$1,197	\$1,714	\$2,082

	I	HUBBAR	D	HEADWATERS (2)	STATE
	Amount	-			
I. Major State Aids/Credits	(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 Social Services	609 1,980	2.5 8.2	35 115	53 138	38 116
Miscellaneous	233	8.2 1.0	115	130	116
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) Disparity Reduction Aid (Calendar 1999)	646 0	2.7 0.0	38 0	60 4	79 5
Criminal Justice Aid (Payable 1999)	0 106	0.0 0.4	0 6	4 6	5
Community Corrections Funding (1999)	106	0.4 0.8	ь 11	26	6 14
HACA (Payable 1999)	100	0.0		20	17
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 0	100.0 0.0	63 0	42	63 4
Miscellaneous Credits Total Property Tax Credits	1,088	100.0	63	0 42	67
C. Property Tax Refunds (98 filed 99)	1,000	100.0	05	72	07
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 Miscellaneous District Levy	7,225 362	49.9 2.5	421 21	320 15	405 175
Total Net Tax Capacity/Market Levy	\$14,482	100.0	\$843	\$727	\$1,019
Less Property Tax Credits	1,088	100.0	40 4 5 63	42	67
Net Property Taxes Payable	13,394		780	686	952
B. Property Valuation	13,334		700	000	332
Market Valuation (1998 Assessment)	\$932,404		\$54,282	\$34,765	\$46,015
Net Tax Capacity (1998 Assessment)	13,263		4 34,202 772	\$04,705 505	φ ₄ 0,013 744
C. Average NTC Tax Rate (Payable 1999)	0.983				
III. Major State Taxes					1
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 Tay (Colonder 1000)	891	4.1	52	53	137
Corporate Income Tax (Calendar 1998)					
Total State Taxes	\$21,472	100.0	\$1,250	\$1,268	\$2,082

		ISANTI		E CENTRAL (7E)	STATE
I. Major State Aids/Credits	Amount	Dereent	Dar Capita	Der Capita	Dor Conito
I. Major State Aids/Credits	(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 Miscellaneous	3,405 381	7.3 0.8	110 12	104 13	116 15
Total	11,384	24.3	369	391	435
Highway Aid (Calendar 1999)	11,004	24.0	000	001	400
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)	2.072		67	60	4.1
County HACA City/Town HACA	2,072 767	4.4 1.6	67 25	60 25	41 46
School District HACA	287	0.6	9	19	40
Miscellaneous District HACA	7	0.0	9 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		100.0	\$703	\$708	\$1,019
Less Property Tax Credits			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
			100	104	107
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

		TASCA		ARROWHEAD (3)	STATE
I. Major State Aids/Credits	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
			•		
A. Aids to Local Governments	¢22.455	46.00/	¢764	¢767	\$722
Education Aid (1998-1999) Human Services Aid (Calendar 1998)	\$33,455	46.8%	\$761	\$767	\$722
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 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)	0.400	<u> </u>	=-		
County HACA City/Town HACA	2,189	3.1 2.6	50 42	53 54	41 46
School District HACA	1,856 110	2.6	42	54 9	40
Miscellaneous District HACA	60	0.2	2 1	9	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)	,•		.,0=0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,
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 \$44,551	4.6 100.0	47 \$1,013	54 \$777	175
Total Net Tax Capacity/Market Levy	۶44,551 6,108	100.0			\$1,019
Less Property Tax Credits Net Property Taxes Payable	38,443		139 874	97 680	67 952
	30,443		0/4	080	952
B. Property Valuation Market Valuation (1998 Assessment)	\$1,936,313		\$44,021	\$35,049	\$46,015
Net Tax Capacity (1998 Assessment)	۵۱,936,313 34,349		544 ,021 781	5 48 پ	\$40,015 744
C. Average NTC Tax Rate (Payable 1999	1.091		701	540	, 44
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 3,048	8.0	114 69	123 81	114
	3 048	18	60	81	137
Corporate Income Tax (Calendar 1998) Total State Taxes	\$63,098	4.8 100.0	\$1,434	\$1,556	\$2,082

1			JACKSO	N	SOUTHWEST (8)	STATE
١.	Major State Aids/Credits	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
	-			•		İ
Α.	Aids to Local Governments Education Aid (1998-1999)	\$7,472	38.3%	\$642	\$736	\$722
	Human Services Aid (Calendar 1998)	Φ 7,472	30.3%	\$04Z	φ <i>1</i> 30	\$122
	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 Total	105 4,643	0.5 23.8	9 399	13 432	15 435
	Highway Aid (Calendar 1999)	4,043	23.0	399	432	435
	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) Community Corrections Funding (1999)	54 141	0.3 0.7	5 12	4 15	6 14
	HACA (Payable 1999)	141	0.7	12	10	14
1	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
В.	Property Tax Credits (Payable 1999)	447	100.0	20	20	60
	Education Homestead Credit Miscellaneous Credits	417 0	100.0 0.0	36 0	38 0	63 4
	Total Property Tax Credits	417	100.0	36	38	67
С	Property Tax Refunds (98 filed 99)	417	100.0	50	50	07
	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
1	Total Aids/Credits	\$20,389	100.0	\$1,752	\$1,757	\$1,562
١١.	Property Tax Data					
	Property Tax Data Property Tax Levy (Payable 1999) County Levy	\$20,389 \$4,869	100.0 40.5%	\$1,752 \$418	\$1,757 \$295	\$1,562 \$271
	Property Tax Data Property Tax Levy (Payable 1999) County Levy City/Town Levy	\$20,389 \$4,869 1,597	100.0 40.5% 13.3	\$1,752 \$418 137	\$1,757 \$295 136	\$1,562 \$271 169
	Property Tax Data Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy	\$20,389 \$4,869 1,597 5,209	40.5% 13.3 43.3	\$1,752 \$418 137 448	\$1,757 \$295 136 368	\$1,562 \$271 169 405
	Property Tax Data Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy Miscellaneous District Levy	\$20,389 \$4,869 1,597 5,209 351	40.5% 13.3 43.3 2.9	\$1,752 \$418 137 448 30	\$1,757 \$295 136 368 35	\$1,562 \$271 169 405 175
	Property Tax Data Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy Miscellaneous District Levy Total Net Tax Capacity/Market Levy	\$20,389 \$4,869 1,597 5,209 351 \$12,026	40.5% 13.3 43.3	\$1,752 \$418 137 448 30 \$1,033	\$1,757 \$295 136 368 35 \$834	\$1,562 \$271 169 405 175 \$1,019
	Property Tax Data 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	\$20,389 \$4,869 1,597 5,209 351 \$12,026 417	40.5% 13.3 43.3 2.9	\$1,752 \$418 137 448 30 \$1,033 36	\$1,757 \$295 136 368 35 \$834 38	\$1,562 \$271 169 405 175 \$1,019 67
Α.	Property Tax Data 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	\$20,389 \$4,869 1,597 5,209 351 \$12,026	40.5% 13.3 43.3 2.9	\$1,752 \$418 137 448 30 \$1,033	\$1,757 \$295 136 368 35 \$834	\$1,562 \$271 169 405 175 \$1,019
Α.	Property Tax Data 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 Property Valuation	\$20,389 \$4,869 1,597 5,209 351 \$12,026 417	40.5% 13.3 43.3 2.9	\$1,752 \$418 137 448 30 \$1,033 36	\$1,757 \$295 136 368 35 \$834 38	\$1,562 \$271 169 405 175 \$1,019 67 952
Α.	Property Tax Data 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	\$20,389 \$4,869 1,597 5,209 351 \$12,026 417 11,608	40.5% 13.3 43.3 2.9	\$1,752 \$418 137 448 30 \$1,033 36 998	\$1,757 \$295 136 368 35 \$834 38 795	\$1,562 \$271 169 405 175 \$1,019 67
А. В.	Property Tax Data 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 Property Valuation Market Valuation (1998 Assessment)	\$20,389 \$4,869 1,597 5,209 351 \$12,026 417 11,608 \$890,429	40.5% 13.3 43.3 2.9	\$1,752 \$418 137 448 30 \$1,033 36 998 \$76,524	\$1,757 \$295 136 368 35 \$834 38 795 \$56,154	\$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015
А. В. С.	Property Tax Data 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 Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999)	\$20,389 \$4,869 1,597 5,209 351 \$12,026 417 11,608 \$890,429 10,035	40.5% 13.3 43.3 2.9	\$1,752 \$418 137 448 30 \$1,033 36 998 \$76,524	\$1,757 \$295 136 368 35 \$834 38 795 \$56,154	\$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015
А. В.	Property Tax Data 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 Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Major State Taxes Individual Income Tax (1998 filed 1999)	\$20,389 \$4,869 1,597 5,209 351 \$12,026 417 11,608 \$890,429 10,035	40.5% 13.3 43.3 2.9	\$1,752 \$418 137 448 30 \$1,033 36 998 \$76,524	\$1,757 \$295 136 368 35 \$834 38 795 \$56,154	\$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015
А. В. С.	Property Tax Data 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 Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Major State Taxes Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998)	\$20,389 \$4,869 1,597 5,209 351 \$12,026 417 11,608 \$890,429 10,035 1.147 \$9,574 2,527	100.0 40.5% 13.3 43.3 2.9 100.0 53.8% 14.2	\$1,752 \$418 137 448 30 \$1,033 36 998 \$76,524 862 \$823 217	\$1,757 \$295 136 368 35 \$834 38 795 \$56,154 669 \$603 331	\$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744
А. В. С.	Property Tax Data 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 Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Major State Taxes Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998)	\$20,389 \$4,869 1,597 5,209 351 \$12,026 417 11,608 \$890,429 10,035 1.147 \$9,574 2,527 1,226	100.0 40.5% 13.3 43.3 2.9 100.0 53.8% 14.2 6.9	\$1,752 \$418 137 448 30 \$1,033 36 998 \$76,524 862 \$823 217 105	\$1,757 \$295 136 368 35 \$834 38 795 \$56,154 669 \$603 331 102	\$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94
А. В. С.	Property Tax Data 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 Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) 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)	\$20,389 \$4,869 1,597 5,209 351 \$12,026 417 11,608 \$890,429 10,035 1.147 \$9,574 2,527 1,226 1,356	100.0 40.5% 13.3 2.9 100.0 53.8% 14.2 6.9 7.6	\$1,752 \$418 137 448 30 \$1,033 36 998 \$76,524 862 \$823 217 105 117	\$1,757 \$295 136 368 35 \$834 38 795 \$56,154 669 \$603 331 102 113	\$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107
А. В. С.	Property Tax Data 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 Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	\$20,389 \$4,869 1,597 5,209 351 \$12,026 417 11,608 \$890,429 10,035 1.147 \$9,574 2,527 1,226 1,356 2,425	100.0 40.5% 13.3 43.3 2.9 100.0 53.8% 14.2 6.9 7.6 13.6	\$1,752 \$418 137 448 30 \$1,033 36 998 \$76,524 862 \$823 217 105 117 208	\$1,757 \$295 136 368 35 \$834 38 795 \$56,154 669 \$603 331 102 113 136	\$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107 114
А. В. С.	Property Tax Data 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 Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) 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)	\$20,389 \$4,869 1,597 5,209 351 \$12,026 417 11,608 \$890,429 10,035 1.147 \$9,574 2,527 1,226 1,356	100.0 40.5% 13.3 2.9 100.0 53.8% 14.2 6.9 7.6	\$1,752 \$418 137 448 30 \$1,033 36 998 \$76,524 862 \$823 217 105 117	\$1,757 \$295 136 368 35 \$834 38 795 \$56,154 669 \$603 331 102 113	\$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107

		KANABE	С	E CENTRAL (7E)	STATE
L Majar Stata Aida/Cradita	Amount	Demonst	Den Oenite		Den Oenite
I. Major State Aids/Credits	(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)	0.005	40.0	000	004	0.40
Medical Assistance Minnesota Family Investment Program	3,285 180	13.8 0.8	228 12	234 12	249 18
General Assistance including GAMC	415	0.8 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 Total	126 2,046	0.5 8.6	9 142	8 129	6 94
Local Government Aid (Calendar 1999)	2,048	0.0 2.5	42	39	94 79
Disparity Reduction Aid (Calendar 1999)	9	0.0	42	1	, 9 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 Total	3 1,694	0.0 7.1	0 117	0 104	6 100
Total Aids	23,750	100.0	1,646	1,629	1,456
B. Property Tax Credits (Payable 1999)	23,730	100.0	1,040	1,023	1,450
Education Homestead Credit	706	100.0	49	62	63
Miscellaneous Credits	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 Miscellaneous District Levy	3,045 106	37.2 1.3	211 7	291 25	405 175
Total Net Tax Capacity/Market Levy	\$8,186	100.0	\$567	\$708	\$1,019
Less Property Tax Credits	706	100.0	49	62	67
Net Property Taxes Payable	7,480		518	645	952
B. Property Valuation	1,100		0.0		
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) Motor Fuels Tax (Calendar 1998)	1,407 1 831	9.1 11.8	97 127	104 163	107 114
Corporate Income Tax (Calendar 1998)	1,831 672	11.8 4.3	127 47	163 48	114 137
Total State Taxes	\$15,527	100.0	\$1,076	\$1,377	\$2,082
	Ψ13,321	100.0	ψ1,070	ψ1,577	Ψ2,002
				-	

			KANDIYO	DHI	SIX EAST (6E)	STATE
		Amount				
I. Ma	jor State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
-	ds to Local Governments	¢20.240	40 70/	¢700	¢000	¢700
	ucation Aid (1998-1999) man Services Aid (Calendar 1998)	\$30,340	46.7%	\$723	\$809	\$722
	edical Assistance	11,028	17.0	263	240	249
	innesota Family Investment Program	478	0.7	11	8	18
	eneral Assistance including GAMC	1,199	1.8	29	20	38
So	ocial Services	7,829	12.1	187	131	116
Mi	iscellaneous	757	1.2	18	14	15
	Total	21,292	32.8	508	413	435
	hway Aid (Calendar 1999)	2.059	6.4	94	110	67
	ounty Aid unicipal Aid	3,958 577	6.1 0.9	94 14	110 13	21
	ownship Aid	233	0.9	6	13	6
	Total	4,768	7.3	114	134	94
Loc	cal Government Aid (Calendar 1999)	3,395	5.2	81	91	79
	parity Reduction Aid (Calendar 1999)	55	0.1	1	4	5
	minal Justice Aid (Payable 1999)	227	0.4	5	5	6
	mmunity Corrections Funding (1999)	589	0.9	14	15	14
	CA (Payable 1999)	0.070	0.5	- 1	50	
	ounty HACA ity/Town HACA	2,270 1,385	3.5 2.1	54 33	52 47	41 46
	chool District HACA	560	0.9	13	47	40
	iscellaneous District HACA	27	0.9	1	1	6
	Total	4,242	6.5	101	112	100
	Total Aids	64,908	100.0	1,548	1,584	1,456
B. Pro	operty Tax Credits (Payable 1999)	- ,		,	,	,
	ucation Homestead Credit	2,268	99.9	54	53	63
Mis	scellaneous Credits	1	0.1	0	0	4
	Total Property Tax Credits	2,270	100.0	54	53	67
	operty Tax Refunds (98 filed 99)					
	gular (Homeowners)	782	47.7	19	21	16
	gular (Renters)	833	50.9	20	16	22
lar	rgeting Refund	23	1.4	1	1	0
	Total Property Tax Refunds Total Aids/Credits	<u>1,638</u> \$68,816	<u>100.0</u> 100.0	<u>39</u> \$1,641	<u>37</u> \$1,674	<u>39</u> \$1,562
	Total Alus/Credits	φ00,010	100.0	Ͽ Ι,04Ι	\$1,074	φ1,30Z
II. Pro	operty Tax Data					
	operty Tax Levy (Payable 1999)					
	unty Levy	\$12,227	35.7%	\$292	\$266	\$271
City	y/Town Levy	4,583	13.4	109	145	169
	nool District Levy	16,356	47.7	390	339	405
	scellaneous 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
	operty Valuation	¢4 040 005		¢ 4 4 007	A 40 750	¢40.045
	rket Valuation (1998 Assessment) t Tax Capacity (1998 Assessment)	\$1,849,085 24,803		\$44,087 591	\$46,759 578	\$46,015 744
	rerage NTC Tax Rate (Payable 1999)	24,803 1.256		291	5/8	/ 44
0. AV	ciage into Tax Nale (Payable 1999)	1.230				
III. Ma	jor State Taxes					
Indi	ividual Income Tax (1998 filed 1999)	\$29,981	43.4%	\$715	\$708	\$1,077
	es/Use Tax (Calendar 1998)	21,795	31.6	520	369	553
	tor Vehicle Sales Tax (Calendar 1998)	4,057	5.9	97	102	94
	tor Vehicle License Tax (Calendar 1998)	4,573	6.6	109	115	107
	tor Fuels Tax (Calendar 1998)	4,844	7.0	115	114	114
Cor	rporate Income Tax (Calendar 1998)	3,818	5.5	91 ¢1 647	93 \$1 500	137 \$2,082
	Total State Taxes	\$69,067	100.0	\$1,647	\$1,500	\$2,082
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		KITTSON	1	NW (1)	STATE
I. Major State Aids/Credits	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
n major etato / nuo/ er ouno	(0000)	1 oroont	i oi oupitu		i or oupitu
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	2,240	0.4	418	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 Township Aid	0 607	0.0 5.1	0 113	14 40	21 6
Total		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 Total	78 823	0.7 6.9	15 153	7 126	6 100
Total Aids	11,845	100.0	2,203	2,051	1,456
B. Property Tax Credits (Payable 1999)	11,045	100.0	2,205	2,031	1,450
Education Homestead Credit	136	100.0	25	33	63
Miscellaneous Credits	0	0.0	25	11	4
Total Property Tax Credits	-	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		100.0	\$1,288	\$808	\$1,019
Less Property Tax Credits			25	44	67
Net Property Taxes Payable	6,789		1,263	763	952
B. Property Valuation	¢406 705		¢75 667	¢40.040	¢46.045
Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment)	\$406,785 5,889		\$75,667 1,096	\$43,918 568	\$46,015 744
C. Average NTC Tax Rate (Payable 1999			1,090	000	/44
C. Average NTC Tax Nate (1 ayable 1999	0.330				
III. Major State Taxes					
Individual Income Tax (1998 filed 1999)	\$3,586	50.4%	\$667	\$627	\$1,077
		16.7	221	275	553
Sales/Use Tax (Calendar 1998)	1,190				
Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998)	600	8.4	112	99	94
Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	600 701	8.4 9.9	130	110	107
Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998) Motor Fuels Tax (Calendar 1998)	600 701 848	8.4 9.9 11.9	130 158	110 132	107 114
Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	600 701 848 189	8.4 9.9	130	110	107

		коосні	CHING	ARROWHEAD (3)	STATE
	Amount				
I. Major State Aids/Credits	(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)	φ13,13Z	44.370	ψ009	φισι	$\psi I Z Z$
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)	0.507	40.4	200	101	07
County Aid	3,537	12.1	226	121	67
Municipal Aid Township Aid	246 77	0.8 0.3	16 5	22	21 6
Total	3,860	13.2	246	147	94
Local Government Aid (Calendar 1999)	2,562	8.8	163	147	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
	843	2.9	54	117	100
Total Aids	29,280	100.0	1,867	1,805	1,456
B. Property Tax Credits (Payable 1999)	570	00.0	07	50	00
Education Homestead Credit	578 7	98.9 1.1	37	52 45	63 4
Miscellaneous Credits Total Property Tax Credits	584	100.0	0 37	45 97	67
C. Property Tax Refunds (98 filed 99)	504	100.0	37	97	07
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	¢457.054		¢00.400	¢25.040	¢40.045
Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment)	\$457,251 7,534		\$29,163 480	\$35,049 548	\$46,015 744
C. Average NTC Tax Rate (Payable 1999)	0.901		400	540	744
C. Average NTC Tax Nate (Payable 1999)	0.901				
III. Major State Taxes				<u> </u>	+
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

		LAC-QUI	-PARLE	MN VALLEY (6W)	STATE
I. Major State Aids/Credits	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
	(0003)	T CICCIII		i ci dapita	
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	528	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)	0.446	12.7	291	005	67
County Aid Municipal Aid	2,446 0	0.0	291	235	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
County HACA City/Town HACA	578 580	3.0 3.0	69 69	79 58	41
School District HACA	87	0.5	10	12	40
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) Targeting Refund	90 5	32.9 1.8	11	14	22 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 School District Levy	1,137	17.7	135	151	169 405
Miscellaneous District Levy	2,826 159	43.9 2.5	336 19	343 27	405 175
Total Net Tax Capacity/Market Levy	\$6,439	100.0	\$765	\$843	\$1,019
Less Property Tax Credits	229	100.0	27	32	67
Net Property Taxes Payable	6,210		738	810	952
B. Property Valuation	5,210			0.0	
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	• • •		.	.	A 4
Individual Income Tax (1998 filed 1999)	\$4,253	44.1%	\$506	\$690	\$1,077
Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998)	1,792 933	18.6 9.7	213 111	264 105	553 94
Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	933 1,049	9.7 10.9	111	105	94 107
Motor Fuels Tax (Calendar 1998)	1,184	12.3	123	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

		LAKE		ARROWHEAD (3)	STATE
L Major State Aide/Credite	Amount	Deveent	Den Canita	Den Conita	Den Canita
I. Major State Aids/Credits	(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 Social Services	381	1.8	35	45	38
Miscellaneous	1,516 200	7.1 0.9	141 19	153 22	116 15
Tota		25.2	498	559	435
Highway Aid (Calendar 1999)	0,001	20.2	400	000	400
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
Tota	al 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)	4 000	F 0	400	50	
County HACA City/Town HACA	1,096 528	5.2 2.5	102 49	53 54	41 46
School District HACA	528	2.5 0.0	49 0	54 9	46
Miscellaneous District HACA	10	0.0	1	9 1	6
Tota	-	7.7	152	117	100
Total Aid		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	s 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	s 182		4 -		
		100.0	17	28	39
Total Aids/Credit		<u>100.0</u> 100.0	<u>17</u> \$2,153	28 \$1,929	<u>39</u> \$1,562
II. Property Tax Data					
II. Property Tax Data A. Property Tax Levy (Payable 1999) County Levy City/Town Levy	s \$23,136	100.0	\$2,153	\$1,929	\$1,562
II. Property Tax Data A. Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy	\$ \$23,136 \$3,983 1,452 2,916	43.2% 15.7 31.6	\$2,153 \$371 135 271	\$1,929 \$321 138 265	\$1,562 \$271 169 405
II. Property Tax Data A. Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy Miscellaneous District Levy	\$ \$23,136 \$3,983 1,452 2,916 878	100.0 43.2% 15.7 31.6 9.5	\$2,153 \$371 135 271 82	\$1,929 \$321 138 265 54	\$1,562 \$271 169 405 175
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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	43.2% 15.7 31.6	\$2,153 \$371 135 271 82 \$859	\$1,929 \$321 138 265 54 \$777	\$1,562 \$271 169 405 175 \$1,019
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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	100.0 43.2% 15.7 31.6 9.5	\$2,153 \$371 135 271 82 \$859 163	\$1,929 \$321 138 265 54 \$777 97	\$1,562 \$271 169 405 175 \$1,019 67
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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	100.0 43.2% 15.7 31.6 9.5	\$2,153 \$371 135 271 82 \$859	\$1,929 \$321 138 265 54 \$777	\$1,562 \$271 169 405 175 \$1,019
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	\$ \$3,983 1,452 2,916 878 \$9,229 1,757 7,472	100.0 43.2% 15.7 31.6 9.5	\$2,153 \$371 135 271 82 \$859 163 695	\$1,929 \$321 138 265 54 \$777 97 680	\$1,562 \$271 169 405 175 \$1,019 67 952
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)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	100.0 43.2% 15.7 31.6 9.5	\$2,153 \$371 135 271 82 \$859 163 695 \$40,770	\$1,929 \$321 138 265 54 \$777 97 680 \$35,049	\$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015
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)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	100.0 43.2% 15.7 31.6 9.5	\$2,153 \$371 135 271 82 \$859 163 695	\$1,929 \$321 138 265 54 \$777 97 680	\$1,562 \$271 169 405 175 \$1,019 67 952
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)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	100.0 43.2% 15.7 31.6 9.5	\$2,153 \$371 135 271 82 \$859 163 695 \$40,770	\$1,929 \$321 138 265 54 \$777 97 680 \$35,049	\$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015
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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	43.2% 15.7 31.6 9.5 100.0	\$2,153 \$371 135 271 82 \$859 163 695 \$40,770 574	\$1,929 \$321 138 265 54 \$777 97 680 \$35,049 548	\$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744
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)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	100.0 43.2% 15.7 31.6 9.5 100.0 40.9%	\$2,153 \$371 135 271 82 \$859 163 695 \$40,770 574 \$648	\$1,929 \$321 138 265 54 \$777 97 680 \$35,049 548 \$689	\$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077
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)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	43.2% 15.7 31.6 9.5 100.0 40.9% 30.6	\$2,153 \$371 135 271 82 \$859 163 695 \$40,770 574 \$648 484	\$1,929 \$321 138 265 54 \$777 97 680 \$35,049 548 \$689 459	\$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553
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) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	43.2% 15.7 31.6 9.5 100.0 40.9% 30.6 6.6	\$2,153 \$371 135 271 82 \$859 163 695 \$40,770 574 \$648 484 104	\$1,929 \$321 138 265 54 \$777 97 680 \$35,049 548 \$689 459 97	\$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94
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) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	100.0 43.2% 15.7 31.6 9.5 100.0 40.9% 30.6 6.6 7.2	\$2,153 \$371 135 271 82 \$859 163 695 \$40,770 574 \$648 484 104 114	\$1,929 \$321 138 265 54 \$777 97 680 \$35,049 548 \$689 459 97 107	\$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107
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) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998) Motor Fuels Tax (Calendar 1998)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	43.2% 15.7 31.6 9.5 100.0 40.9% 30.6 6.6 7.2 10.8	\$2,153 \$371 135 271 82 \$859 163 695 \$40,770 574 \$648 484 104 114 171	\$1,929 \$321 138 265 54 \$777 97 680 \$35,049 548 \$689 459 97 107 123	\$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107 114
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) Net Tax Capacity (1998 Assessment) 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)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	100.0 43.2% 15.7 31.6 9.5 100.0 40.9% 30.6 6.6 7.2	\$2,153 \$371 135 271 82 \$859 163 695 \$40,770 574 \$648 484 104 114	\$1,929 \$321 138 265 54 \$777 97 680 \$35,049 548 \$689 459 97 107	\$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107

			LAKE of t	the WOODS	HEADWATERS (2)	STATE
I. I	Major State Aids/Credits	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
	Aids to Local Governments Education Aid (1998-1999)	\$4,027	42.4%	\$872	\$1,041	\$722
	Human Services Aid (Calendar 1998)	φ4,027	72.770	ψ072	ψ1,041	$\psi i \Sigma \Sigma$
	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 Total	44 2,003	0.5 21.1	10 434	17 604	15 435
	Highway Aid (Calendar 1999)	2,003	21.1	404	004	433
	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) Criminal Justice Aid (Payable 1999)	23 19	0.2 0.2	5 4	4	5 6
	Community Corrections Funding (1999)	69	0.2	4 15	26	14
	HACA (Payable 1999)	55	0.7	10	20	17
	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 Total Aids	552	5.8	120	61	100
ь		9,502	100.0	2,058	2,004	1,456
	Property Tax Credits (Payable 1999) Education Homestead Credit	186	99.2	40	42	63
	Miscellaneous Credits	100	99.2 0.8	40	42	4
	Total Property Tax Credits	187	100.0	41 [°]	42	67
С.	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
	Property Tax Data					
	Property Tax Levy (Payable 1999)					
	County Levy	\$1,377	44.5%	\$298	\$310	\$271
	City/Town Levy School District Levy	256 1,453	8.3 46.9	56 315	82 320	169 405
	Miscellaneous District Levy	1,400	0.3	2	15	175
	Total Net Tax Capacity/Market Levy	\$3,095	100.0	\$670	\$727	\$1,019
	Less Property Tax Credits			41	42	67
	Net Property Taxes Payable	2,908		630	686	952
В.	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				
	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) Motor Fuels Tax (Calendar 1998)	466 613	7.9 10.4	101 133	95 122	107 114
		013	10.4	100		
	Corporate Income Tax (Calendar 1998)	213	3.6	46	53	137
	Corporate Income Tax (Calendar 1998) Total State Taxes	213 \$5,870	3.6 100.0	46 \$1,271	53 \$1,268	137 \$2,082

			LE SUEU	R	NINE (9)	STATE
		Amount				
I. M	ajor State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
	ida ta Lagal Cavaramanta					
	ids to Local Governments ducation Aid (1998-1999)	\$21,544	55.2%	\$845	\$663	\$722
	uman Services Aid (Calendar 1998)	φ21,044	55.270	φ0 4 0	ψυυυ	$\psi i \Sigma \Sigma$
	Medical Assistance	5,628	14.4	221	227	249
ſ	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
1	Miscellaneous	309	0.8	12	11	15
ц.	Total ighway Aid (Calendar 1999)	8,923	22.8	350	378	435
	County Aid	2,566	6.6	101	115	67
	Municipal Aid	2,000	0.0	0	14	21
	Township Aid	157	0.4	6	11	6
	Total	2,723	7.0	107	140	94
	ocal Government Aid (Calendar 1999)	2,101	5.4	82	119	79
	isparity Reduction Aid (Calendar 1999)	199	0.5	8	5	5
	riminal Justice Aid (Payable 1999)	96	0.2	4	5	6
	ommunity Corrections Funding (1999) ACA (Payable 1999)	315	0.8	12	15	14
	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
l r	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
	roperty Tax Credits (Payable 1999)					
	ducation Homestead Credit	1,659	99.4	65	50	63
M	liscellaneous Credits	10	0.6	0	2	4
	Total Property Tax Credits	1,669	100.0	66	52	67
	roperty Tax Refunds (98 filed 99) egular (Homeowners)	574	64.7	23	20	16
	egular (Renters)	300	33.9	23 12	15	22
	argeting 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. Pr	roperty Tax Data					
A. P	roperty Tax Levy (Payable 1999)					
	ounty Levy	\$6,185	34.4%	\$243	\$260	\$271
	ity/Town Levy	3,285	18.3	129	142	169
	chool District Levy liscellaneous District Levy	7,983 544	44.4 3.0	313 21	333 26	405 175
IVI	Total Net Tax Capacity/Market Levy	\$17,997	100.0	\$706	\$762	\$1,019
	Less Property Tax Credits	1,669	100.0	۵ <i>6</i> 6	52	67
	Net Property Taxes Payable	16,328		641	710	952
R P	roperty Valuation	10,520		170	710	352
	larket Valuation (1998 Assessment)	\$1,157,758		\$45,434	\$47.665	\$46,015
	et Tax Capacity (1998 Assessment)	14,184		φ - 3, - 3- 557	600 ⁽⁴⁴	744
	verage NTC Tax Rate (Payable 1999)	1.117				
III. M	ajor State Taxes					I
In	dividual Income Tax (1998 filed 1999)	\$19,659	55.7%	\$771	\$746	\$1,077
	ales/Use Tax (Calendar 1998)	5,464	15.5	214	388	553
	lotor Vehicle Sales Tax (Calendar 1998)	2,638	7.5	104	98	94
I M	lotor Vehicle License Tax (Calendar 1998)	2,937	8.3	115	108	107
ва	otor Fuels Tax (Calendar 1998)	2,698	7.6	106	114	114
		1 22/	53	7/	0.0	137
	orporate Income Tax (Calendar 1998) Total State Taxes	1,884 \$35,279	5.3 100.0	74 \$1,384	80 \$1,536	137 \$2,082

		LINCOLN		SOUTHWEST (8)	STATE
	Amount				OINTE
I. Major State Aids/Credits	(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	S	See Note		273	249
Minnesota Family Investment Program General Assistance including GAMC				7 17	18 38
Social Services				17	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) Community Corrections Funding (1999)	21 57	0.2 0.5	3 9	4 15	6 14
HACA (Payable 1999)	57	0.5	9	61	14
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 1	13 1	22 0
Targeting Refund Total Property Tax Refunds	5 192	2.6 100.0	29	36	39
Total Aids/Credits	\$12,370	100.0	<u> </u>	\$1,757	\$1,562
	ψ12,570	100.0	ψ1,075	ψ1,101	ψ1, 30 2
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
					1

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.

		LYON		SOUTHWEST (8)	STATE
	Amount				
I. Major State Aids/Credits	(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)	<i>Q</i> .0,0		¢1.10	¢100	÷· ==
Medical Assistance	S	See Note		273	249
Minnesota Family Investment Program				7	18
General Assistance including GAMC				17	38
Social Services Miscellaneous				122	116
Total	11,012	28.1	432	13 432	15 435
Highway Aid (Calendar 1999)	11,012	20.1	402	452	400
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 0.2	115	125	79 5
Disparity Reduction Aid (Calendar 1999) Criminal Justice Aid (Payable 1999)	74 114	0.2	3 4	94	5 6
Community Corrections Funding (1999)	536	0.3 1.4	4 21	4 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 Total	24	0.1	1 93	1 126	6 100
Total Aids	2,380 39,153	6.1 100.0	1,535	1,684	1,456
B. Property Tax Credits (Payable 1999)	39,133	100.0	1,555	1,004	1,450
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
	\$6,125 3,863	30.7% 19.4	\$240 151	\$295 136	\$271 169
County Levy City/Town Levy School District Levy	3,863 8,388	19.4 42.1	151 329	136 368	169 405
County Levy City/Town Levy School District Levy Miscellaneous District Levy	3,863 8,388 1,571	19.4 42.1 7.9	151 329 62	136 368 35	169 405 175
County Levy City/Town Levy School District Levy Miscellaneous District Levy Total Net Tax Capacity/Market Levy	3,863 8,388 1,571 \$19,948	19.4 42.1	151 329 62 \$782	136 368 35 \$834	169 405 175 \$1,019
County Levy City/Town Levy School District Levy Miscellaneous District Levy Total Net Tax Capacity/Market Levy Less Property Tax Credits	3,863 8,388 1,571 \$19,948 1,113	19.4 42.1 7.9	151 329 62 \$782 44	136 368 35 \$834 38	169 405 175 \$1,019 67
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	3,863 8,388 1,571 \$19,948	19.4 42.1 7.9	151 329 62 \$782	136 368 35 \$834	169 405 175 \$1,019
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	3,863 8,388 1,571 \$19,948 1,113 18,835	19.4 42.1 7.9	151 329 62 \$782 44 739	136 368 35 \$834 38 795	169 405 175 \$1,019 67 952
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)	3,863 8,388 1,571 \$19,948 1,113 18,835 \$1,156,575	19.4 42.1 7.9	151 329 62 \$782 44 739 \$45,347	136 368 35 \$834 38 795 \$56,154	169 405 175 \$1,019 67 952 \$46,015
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)	3,863 8,388 1,571 \$19,948 1,113 18,835 \$1,156,575 16,417	19.4 42.1 7.9	151 329 62 \$782 44 739	136 368 35 \$834 38 795	169 405 175 \$1,019 67 952
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)	3,863 8,388 1,571 \$19,948 1,113 18,835 \$1,156,575	19.4 42.1 7.9	151 329 62 \$782 44 739 \$45,347	136 368 35 \$834 38 795 \$56,154	169 405 175 \$1,019 67 952 \$46,015
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	3,863 8,388 1,571 \$19,948 1,113 18,835 \$1,156,575 16,417 1.088	19.4 42.1 7.9 100.0	151 329 62 \$782 44 739 \$45,347 644	136 368 35 \$834 38 795 \$56,154 669	169 405 175 \$1,019 67 952 \$46,015 744
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)	3,863 8,388 1,571 \$19,948 1,113 18,835 \$1,156,575 16,417 1.088 \$18,695	19.4 42.1 7.9 100.0 43.0%	151 329 62 \$782 44 739 \$45,347 644 \$733	136 368 35 \$834 38 795 \$56,154 669 \$603	169 405 175 \$1,019 67 952 \$46,015 744 \$1,077
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)	3,863 8,388 1,571 \$19,948 1,113 18,835 \$1,156,575 16,417 1.088 \$18,695 13,462	19.4 42.1 7.9 100.0 43.0% 31.0	151 329 62 \$782 44 739 \$45,347 644 \$733 528	136 368 35 \$834 38 795 \$56,154 669 \$603 331	169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553
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) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) Ill. Major State Taxes Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998)	3,863 8,388 1,571 \$19,948 1,113 18,835 \$1,156,575 16,417 1.088 \$18,695 13,462 2,515	19.4 42.1 7.9 100.0 43.0% 31.0 5.8	151 329 62 \$782 44 739 \$45,347 644 \$733 528 99	136 368 35 \$834 38 795 \$56,154 669 \$603 331 102	169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94
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) 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)	3,863 8,388 1,571 \$19,948 1,113 18,835 \$1,156,575 16,417 1.088 \$18,695 13,462 2,515 2,886	19.4 42.1 7.9 100.0 43.0% 31.0 5.8 6.6	151 329 62 \$782 44 739 \$45,347 644 \$733 528 99 113	136 368 35 \$834 38 795 \$56,154 669 \$603 331 102 113	169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107
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) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) Ill. 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)	3,863 8,388 1,571 \$19,948 1,113 18,835 \$1,156,575 16,417 1.088 \$18,695 13,462 2,515 2,886 2,788	19.4 42.1 7.9 100.0 43.0% 31.0 5.8	151 329 62 \$782 44 739 \$45,347 644 \$733 528 99	136 368 35 \$834 38 795 \$56,154 669 \$603 331 102	169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94
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) 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)	3,863 8,388 1,571 \$19,948 1,113 18,835 \$1,156,575 16,417 1.088 \$18,695 13,462 2,515 2,886	19.4 42.1 7.9 100.0 43.0% 31.0 5.8 6.6 6.4	151 329 62 \$782 44 739 \$45,347 644 \$733 528 99 113 109	136 368 35 \$834 38 795 \$56,154 669 \$603 331 102 113 136	169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107 114

NOTE: The human service amounts were not available by county for Region VII N (Lincoln, Lyon, and Murray.) The total for Region VII 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.

		MCLEOD)	SIX EAST (6E)	STATE
	Amount				
I. Major State Aids/Credits	(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)	φ20,000	52.570	ψ1 5 2	φ000	$\psi i \Sigma \Sigma$
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	5.0 1.4	20	13	21
Township Aid	264	0.5	7	13	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 School District HACA	1,975 610	4.0 1.2	56 17	47 12	46 7
Miscellaneous District HACA	18	0.0	1	12	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)			1,000	.,	.,
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 Total Aids/Credits		100.0	40	37	39
Total Alds/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		100.0	\$708	\$778	\$1,019
Less Property Tax Credits Net Property Taxes Payable			60 647	53	67 952
B. Property Valuation	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	φ + 0,739 578	φ40,013 744
C. Average NTC Tax Rate (Payable 1999)			-100	5/0	,
	11200				
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 7 1	101	102	94 107
Motor Vehicle License Tax (Calendar 1998)	3,996	7.1	113	115	107 114
	2 /71	6.0	00	11/	
Motor Fuels Tax (Calendar 1998) Corporate Income Tax (Calendar 1998)	3,471 4,639	6.2 8.3	98 131	114 93	
Corporate Income Tax (Calendar 1998) Total State Taxes	4,639	6.2 8.3 100.0	98 131 \$1,585	114 93 \$1,500	137 \$2,082

		MAHNON	IEN	HEADWATERS (2)	STATE
I. Major State Aids/Credits	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
			•		
A. Aids to Local Governments	\$0.050	54.00/	¢4.070	* 4 044	* 700
Education Aid (1998-1999) Human Services Aid (Calendar 1998)	\$8,656	51.8%	\$1,676	\$1,041	\$722
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 Highway Aid (Calendar 1999)	4,410	26.4	854	604	435
County Aid	1,824	10.9	353	184	67
Municipal Aid	1,024	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)		70.4	04		10
Regular (Homeowners) Regular (Renters)	111 41	72.4 26.6	21 8	14 13	16 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 Total Net Tax Capacity/Market Levy	130 \$4,193	3.1 100.0	25 \$812	15 \$727	175 \$1,019
Less Property Tax Credits	4,193 137	100.0	۶۵۱۲ 27	42	۶۱,019 67
Net Property Taxes Payable	4,056		785	686	952
B. Property Valuation	4,000		105	000	552
D. Property valuation Market Valuation (1998 Assessment)	\$184,597		\$35,733	\$34,765	\$46,015
Net Tax Capacity (1998 Assessment)	2,204		427	\$05 505	φ 4 0,013 744
C. Average NTC Tax Rate (Payable 1999)	1.838			200	
1					1
III. Major State Taxes					
Individual Income Tax (1998 filed 1999)	\$1,820	31.9%	\$352	\$508	\$1,077
Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998)	2,126	37.2	411	403	553
Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998)	2,126 417	37.2 7.3	411 81	403 87	553 94
Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	2,126 417 450	37.2 7.3 7.9	411 81 87	403 87 95	553 94 107
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)	2,126 417 450 758	37.2 7.3 7.9 13.3	411 81 87 147	403 87 95 122	553 94 107 114
Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	2,126 417 450	37.2 7.3 7.9	411 81 87	403 87 95	553 94 107

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Human Services Aid (Calendar 1998) 3,436 17.2 331 340 Medical Assistance 68 0.3 7 111 General Assistance including GAMC 369 1.8 35 33 Social Services 1.130 5.7 109 132 Miscellaneous 1.11 0.6 11 17 County Aid 4.129 20.7 398 260 Muncipal Aid 0 0.0 0 14 Township Aid 748 3.7 72 40 Miscellaneous Total 4.877 24.4 470 314 Local Government Aid (Calendar 1999) 14 0.1 1 8 6 Disparity Reduction Aid (Calendar 1999) 14 0.1 1 7 8 Community Corrections Funding (1999) 116 0.6 11 17 Miscellaneous District HACA 91 0.5 9 17 Miscellaneous District HACA 91 0.5 9 17 </td <td>249 18 38 116 15 435 67 21 6 94 79 5 6</td>	249 18 38 116 15 435 67 21 6 94 79 5 6
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Community Corrections Funding (1999) 116 0.6 11 17 HACA (Payable 1999) 664 3.3 64 55 County HACA 664 3.3 64 47 School District HACA 91 0.5 9 17 Miscellaneous District HACA 91 0.6 11 7 Miscellaneous District HACA 111 0.6 11 7 Miscellaneous District HACA 111 0.6 11 7 Miscellaneous District HACA 110.0 27 128 2,051 Education Homestead Credit 275 100.0 27 33 Miscellaneous Credits 0 0.0 0 111 C. Property Tax Refunds (98 filed 99) 154 66.3 15 14 Regular (Renters) 77 33.2 7 10 1 22 25 Total Aids/Credits \$20,463 100.0 \$1,971 \$2,120 \$2,120 II. Property Tax Data 1 0.5	-
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County HACA 664 3.3 64 55 City/Town HACA 474 2.4 46 477 School District HACA 91 0.5 99 17 Miscellaneous District HACA 111 0.6 111 7 Miscellaneous District HACA 19,955 100.0 1,922 2,051 B. Property Tax Credits (Payable 1999) 275 100.0 27 33 Miscellaneous Credits 0 0.0 0 11 Total Property Tax Credits 275 100.0 27 44 C. Property Tax Refunds (98 filed 99) 154 66.3 15 14 Regular (Renters) 1 0.5 0 0 0 Total Aids/Credits \$20,463 100.0 \$21 225 25 Total Aids/Credits \$20,463 100.0 \$1,971 \$2,120 II. Property Tax Levy (Payable 1999) \$2,729 29.3% \$263 \$279 CutyTown Levy 1,312 14.1 126	1
City/Town HACA 474 2.4 46 47 School District HACA 91 0.5 9 17 Miscellaneous District HACA 111 0.6 111 7 Miscellaneous District HACA 11340 6.7 129 126 Total Aids 19,955 100.0 1,922 2,051 B. Property Tax Credits (Payable 1999) 275 100.0 27 33 Miscellaneous Credits 0 0.0 0 111 Total Property Tax Credits 275 100.0 27 44 C. Property Tax Refunds (98 filed 99) 154 66.3 15 14 Regular (Renters) 77 33.2 7 100 Targeting Refund 1 0.5 0 0 0 Total Property Tax Refunds 233 100.0 22 25 Total Aids/Credits \$20,463 100.0 \$1,971 \$2,120 II. Property Tax Levy (Payable 1999) \$2,729 29.3% \$263 \$279	41
School District HACA Miscellaneous District HACA 91 0.5 9 17 Miscellaneous District HACA Total 111 0.6 111 7 1,340 6.7 129 126 Total Aids 19,955 100.0 1,922 2,051 B. Property Tax Credits (Payable 1999) Education Homestead Credit Miscellaneous Credits 0 0.0 0 111 Total Property Tax Credits 275 100.0 27 33 Miscellaneous Credits 0 0.0 0 11 Total Property Tax Credits 275 100.0 27 44 C. Property Tax Refunds (98 filed 99) Regular (Renters) 154 66.3 15 14 Regular (Renters) 77 33.2 7 10 0 0 Total Aids/Credits \$20,463 100.0 22 25 \$20,463 100.0 \$1,971 \$2,120 II. Property Tax Data 1,312 14.1 126 136 \$263 \$279 City/Town Levy \$	46
Total 1,340 6.7 129 126 Total Aids 19,955 100.0 1,922 2,051 B. Property Tax Credits (Payable 1999) Education Homestead Credit 0 0.0 0 111 Total Property Tax Credits 0 0.0 0 111 Total Property Tax Credits 275 100.0 27 33 Regular (Homeowners) 275 100.0 27 44 C. Property Tax Refunds (98 filed 99) 154 66.3 15 14 Regular (Homeowners) 154 66.3 15 14 Total Property Tax Refunds 233 100.0 22 25 Total Aids/Credits \$20,463 100.0 \$1,971 \$2,120 II. Property Tax Data 4 136 5,061 54.3 487 A. Property Tax Levy (Payable 1999) \$2,729 29.3% \$263 \$279 Citty/Town Levy 5,061 54.3 487 367 School District Levy 5,061 54.	7
Total Aids 19,955 100.0 1,922 2,051 B. Property Tax Credits (Payable 1999) Education Homestead Credit Miscellaneous Credits 275 100.0 27 33 Miscellaneous Credits 0 0.0 0 11 Total Property Tax Credits 275 100.0 27 44 C. Property Tax Refunds (98 filed 99) Regular (Homeowners) Regular (Renters) Targeting Refund 154 66.3 15 14 Total Property Tax Refunds Total Aids/Credits 233 100.0 22 25 \$20,463 100.0 \$1,971 \$2,120 II. Property Tax Levy (Payable 1999) County Levy Citly/Town Levy School District Levy Miscellaneous District Levy \$2,729 29.3% \$263 \$279 Miscellaneous District Levy Miscellaneous District Levy \$1,312 14.1 126 136 Total Net Tax Capacity/Market Levy \$9,323 100.0 \$898 \$808	6
B. Property Tax Credits (Payable 1999) Education Homestead Credit Miscellaneous Credits 275 100.0 27 33 Miscellaneous Credits 0 0.0 0 11 33 Total Property Tax Credits 275 100.0 27 44 C. Property Tax Refunds (98 filed 99) Regular (Homeowners) Regular (Renters) 154 66.3 15 14 Regular (Renters) Targeting Refund 77 33.2 7 100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100
Education Homestead Credit 275 100.0 27 33 Miscellaneous Credits 0 0.0 0 11 Total Property Tax Credits 275 100.0 27 44 C. Property Tax Refunds (98 filed 99) 154 66.3 15 14 Regular (Homeowners) 154 66.3 15 14 Regular (Renters) 77 33.2 7 10 Targeting Refund 1 0.5 0 0 Total Property Tax Refunds 233 100.0 22 25 Total Aids/Credits \$20,463 100.0 \$1,971 \$2,120 II. Property Tax Data 52,729 29.3% \$263 \$279 County Levy \$2,729 29.3% \$263 \$279 City/Town Levy 1,312 14.1 126 136 School District Levy 5,061 54.3 487 367 Miscellaneous District Levy 221 2.4 21 26 Total Net Tax Capacity/Market Levy \$9,323 100.0 \$898 \$808 <td>1,456</td>	1,456
Miscellaneous Credits 0 0.0 0 11 Total Property Tax Credits 275 100.0 27 44 C. Property Tax Refunds (98 filed 99) 154 66.3 15 14 Regular (Homeowners) 154 66.3 15 14 Targeting Refund 1 0.5 0 0 Total Property Tax Refunds 233 100.0 22 25 Total Aids/Credits \$20,463 100.0 \$1,971 \$2,120 II. Property Tax Data \$2,729 29.3% \$263 \$279 County Levy \$2,729 29.3% \$263 \$279 City/Town Levy \$2,729 29.3% \$263 \$279 City/Town Levy \$2,729 29.3% \$263 \$279 City/Town Levy \$2,729 29.3% \$263 \$279 School District Levy \$2,613 487 367 Miscellaneous District Levy \$2,323 100.0 \$898 \$808	
Total Property Tax Credits 275 100.0 27 44 C. Property Tax Refunds (98 filed 99) 154 66.3 15 14 Regular (Homeowners) 154 66.3 15 14 Regular (Renters) 77 33.2 7 10 Targeting Refund 1 0.5 0 0 0 Total Property Tax Refunds 233 100.0 22 25 Total Aids/Credits \$20,463 100.0 \$1,971 \$2,120 II. Property Tax Data \$2,729 29.3% \$263 \$279 County Levy \$2,729 29.3% \$263 \$279 City/Town Levy \$2,729 29.3% \$263 \$279 School District Levy 1,312 14.1 126 136 School District Levy 5,061 54.3 487 367 Miscellaneous District Levy 221 2.4 21 26 Total Net Tax Capacity/Market Levy \$9,323 100.0 \$898 \$808	63
C. Property Tax Refunds (98 filed 99) 154 66.3 15 14 Regular (Homeowners) 154 66.3 15 14 Regular (Renters) 77 33.2 7 10 Targeting Refund 0.5 0 0 0 Total Property Tax Refunds 233 100.0 22 25 Total Aids/Credits \$20,463 100.0 \$1,971 \$2,120 II. Property Tax Data 2 25 \$20,463 100.0 \$1,971 \$2,120 County Levy \$2,729 29.3% \$263 \$279 \$2,729 \$29.3% \$263 \$279 City/Town Levy \$2,729 29.3% \$263 \$279 \$2,729 \$2,363 \$279 School District Levy \$2,729 29.3% \$263 \$279 \$367 Miscellaneous District Levy \$2,061 54.3 487 367 Miscellaneous District Levy 221 2.4 21 26 Total Net Tax Capacity/Market Levy \$9,323 100.0 \$898 \$808 <td>4</td>	4
Regular (Homeowners) 154 66.3 15 14 Regular (Renters) 77 33.2 7 10 Targeting Refund 1 0.5 0 0 Total Property Tax Refunds 233 100.0 22 25 Total Aids/Credits \$20,463 100.0 \$1,971 \$2,120 II. Property Tax Data	67
Regular (Renters) Targeting Refund 77 33.2 7 10 Total Property Tax Refunds Total Aids/Credits 233 100.0 22 25 II. Property Tax Data \$20,463 100.0 \$1,971 \$2,120 A. Property Tax Levy (Payable 1999) County Levy City/Town Levy \$2,729 29.3% \$263 \$279 City/Town Levy School District Levy \$1,312 14.1 126 136 School District Levy 5,061 54.3 487 367 Miscellaneous District Levy 221 2.4 21 26 Total Net Tax Capacity/Market Levy \$9,323 100.0 \$898 \$808	
Targeting Refund 1 0.5 0 0 Total Property Tax Refunds Total Aids/Credits 233 100.0 22 25 II. Property Tax Data 100.0 \$1,971 \$2,120 II. Property Tax Levy (Payable 1999) 2 29.3% \$263 \$279 County Levy \$2,729 29.3% \$263 \$279 City/Town Levy \$1,312 14.1 126 136 School District Levy 5,061 54.3 487 367 Miscellaneous District Levy 221 2.4 21 26 Total Net Tax Capacity/Market Levy \$9,323 100.0 \$898 \$808	16
Total Property Tax Refunds Total Aids/Credits 233 100.0 22 25 II. Property Tax Data \$20,463 100.0 \$1,971 \$2,120 II. Property Tax Data \$2,729 29.3% \$263 \$279 County Levy City/Town Levy \$2,729 29.3% \$263 \$279 School District Levy \$1,312 14.1 126 136 School District Levy 5,061 54.3 487 367 Miscellaneous District Levy 221 2.4 21 26 Total Net Tax Capacity/Market Levy \$9,323 100.0 \$898 \$808	22 0
Total Aids/Credits \$20,463 100.0 \$1,971 \$2,120 II. Property Tax Data	39
II. Property Tax Data A. Property Tax Levy (Payable 1999) County Levy \$2,729 29.3% \$263 \$279 City/Town Levy 1,312 14.1 126 136 School District Levy 5,061 54.3 487 367 Miscellaneous District Levy 221 2.4 21 26 Total Net Tax Capacity/Market Levy \$9,323 100.0 \$898 \$808	\$1,562
A. Property Tax Levy (Payable 1999) \$2,729 29.3% \$263 \$279 County Levy \$2,729 29.3% \$263 \$279 City/Town Levy 1,312 14.1 126 136 School District Levy 5,061 54.3 487 367 Miscellaneous District Levy 221 2.4 21 26 Total Net Tax Capacity/Market Levy \$9,323 100.0 \$898 \$808	<i><i>ψ</i>1,002</i>
A. Property Tax Levy (Payable 1999) \$2,729 29.3% \$263 \$279 County Levy \$2,729 29.3% \$263 \$279 City/Town Levy 1,312 14.1 126 136 School District Levy 5,061 54.3 487 367 Miscellaneous District Levy 221 2.4 21 26 Total Net Tax Capacity/Market Levy \$9,323 100.0 \$898 \$808	
County Levy \$2,729 29.3% \$263 \$279 City/Town Levy 1,312 14.1 126 136 School District Levy 5,061 54.3 487 367 Miscellaneous District Levy 221 2.4 21 26 Total Net Tax Capacity/Market Levy \$9,323 100.0 \$898 \$808	
School District Levy 5,061 54.3 487 367 Miscellaneous District Levy 221 2.4 21 26 Total Net Tax Capacity/Market Levy \$9,323 100.0 \$898 \$808	\$271
Miscellaneous District Levy 221 2.4 21 26 Total Net Tax Capacity/Market Levy \$9,323 100.0 \$898 \$808	169
Total Net Tax Capacity/Market Levy \$9,323 100.0 \$898 \$808	405
	175
	\$1,019
Less Property Tax Credits 275 27 44	67
Net Property Taxes Payable9,047871763	952
B. Property Valuation	
Market Valuation (1998 Assessment) \$628,337 \$60,516 \$43,918 Nat Tay Capacity (1008 Assessment) 8.272 806 568	\$46,015
Net Tax Capacity (1998 Assessment) 8,373 806 568 C. Average NTC Tax Rate (Payable 1999) 1.034 568	744
C. Average NTC Tax Rate (Payable 1999) 1.034	
III. Major State Taxes	1
Individual Income Tax (1998 filed 1999) \$5,799 48.0% \$558 \$627	MA 077
Sales/Use Tax (Calendar 1998) 1,660 13.7 160 275	\$1,077
Motor Vehicle Sales Tax (Calendar 1998) 1,181 9.8 114 99	\$1,077 553
Motor Vehicle License Tax (Calendar 1998) 1,365 11.3 132 110	
Motor Fuels Tax (Calendar 1998) 1,677 13.9 161 132	553 94 107
Corporate Income Tax (Calendar 1998) 400 3.3 39 63	553 94 107 114
Total State Taxes \$12,082 100.0 \$1,164 \$1,305	553 94 107

		MARTIN		NINE (9)	STATE
	Amount				
I. Major State Aids/Credits	(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)	<i> </i>		+		* ·
Medical Assistance	:	See Note		227	249
Minnesota Family Investment Program				7	18
General Assistance including GAMC				18	38
Social Services				114	116
Miscellaneous Total	10,992	29.5	484	11 378	15 435
Highway Aid (Calendar 1999)	10,552	20.0	+0+	5/0	400
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) Criminal Justice Aid (Payable 1999)	124 120	0.3 0.3	5 5	5	5 6
Community Corrections Funding (1999)	357	0.3 1.0	5 16	5 15	14
HACA (Payable 1999)	001	1.0	10	10	17
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
	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)	007	100.0	40	50	
Education Homestead Credit Miscellaneous Credits	897 0	100.0 0.0	40 0	50 2	63
Total Property Tax Credits	897	100.0	40	52	67
C. Property Tax Refunds (98 filed 99)	037	100.0	70	JZ	07
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 School District Levy	2,999 8,786	16.7 49.0	132 387	142 333	169 405
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	M 4 4 0 4 0	40 701	* ~	A7 40	¢4 077
Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998)	\$14,919 7,283	46.7% 22.8	\$657 321	\$746 388	\$1,077
Motor Vehicle Sales Tax (Calendar 1998)	7,203 2,364	22.0 7.4	104	300 98	553 94
Motor Vehicle License Tax (Calendar 1996)	2,620	8.2	104	108	94 107
	_,==0				114
Motor Fuels Tax (Calendar 1998)	2,982	9.3	131	114	114
	2,982 1,744	9.3 5.5	131 77	114 80	114
Motor Fuels Tax (Calendar 1998)					

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.

			MEEKER		SIX EAST (6E)	STATE
	Major State Aide/Credite	Amount	Deveent	Der Carite	Den Conita	Den Conite
Ι.	Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
Α.	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 General Assistance including GAMC	95 391	0.2 0.9	4 18	8 20	18 38
	Social Services	2,314	0.9 5.2	106	131	30 116
	Miscellaneous	2,314	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
1	Local Government Aid (Calendar 1999)	1,771	4.0	81	91	79 5
	Disparity Reduction Aid (Calendar 1999) Criminal Justice Aid (Payable 1999)	50 106	0.1 0.2	2 5	4	5 6
	Community Corrections Funding (1999)	316	0.2	5 14	15	14
	HACA (Payable 1999)	510	0.7	די	15	17
	County HACA	1,082	2.4	49	52	41
1	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
В.	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
U.	Property Tax Refunds (98 filed 99)	426	63.6	20	21	16
	Regular (Homeowners) Regular (Renters)	436 235	03.0 34.3	20 11	16	16 22
	Targeting Refund	14	2.1	1	10	0
	Total Property Tax Refunds		100.0	31	37	39
	Total Aids/Credits	\$46,055	100.0	\$2,100	\$1,674	\$1,562
	Property Tax Data					
	Property Tax Levy (Payable 1999)	6-		.		
	Property Tax Levy (Payable 1999) County Levy	\$5,101	33.7%	\$233	\$266	\$271
	Property Tax Levy (Payable 1999) County Levy City/Town Levy	2,888	19.1	132	145	169
	Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy	2,888 6,940	19.1 45.8	132 316	145 339	169 405
	Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy Miscellaneous District Levy	2,888 6,940 225	19.1 45.8 1.5	132 316 10	145 339 28	169 405 175
	Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy Miscellaneous District Levy Total Net Tax Capacity/Market Levy	2,888 6,940 225 \$15,153	19.1 45.8	132 316 10 \$691	145 339 28 \$778	169 405 175 \$1,019
	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	2,888 6,940 225 \$15,153 1,178	19.1 45.8 1.5	132 316 10 \$691 54	145 339 28 \$778 53	169 405 175 \$1,019 67
Α.	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	2,888 6,940 225 \$15,153 1,178	19.1 45.8 1.5	132 316 10 \$691	145 339 28 \$778	169 405 175 \$1,019
Α.	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 Property Valuation	2,888 6,940 225 \$15,153 1,178 13,975	19.1 45.8 1.5	132 316 10 \$691 54 637	145 339 28 \$778 53 725	169 405 175 \$1,019 67 952
Α.	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 Property Valuation Market Valuation (1998 Assessment)	2,888 6,940 225 \$15,153 1,178 13,975 \$944,296	19.1 45.8 1.5	132 316 10 \$691 54	145 339 28 \$778 53	169 405 175 \$1,019 67
А. В.	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 Property Valuation	2,888 6,940 225 \$15,153 1,178 13,975 \$944,296 11,017	19.1 45.8 1.5	132 316 10 \$691 54 637 \$43,062	145 339 28 \$778 53 725 \$46,759	169 405 175 \$1,019 67 952 \$46,015
А. В.	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 Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment)	2,888 6,940 225 \$15,153 1,178 13,975 \$944,296 11,017	19.1 45.8 1.5	132 316 10 \$691 54 637 \$43,062	145 339 28 \$778 53 725 \$46,759	169 405 175 \$1,019 67 952 \$46,015
А. В. С.	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 Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Major State Taxes	2,888 6,940 225 \$15,153 1,178 13,975 \$944,296 11,017 1.231	19.1 45.8 1.5 100.0	132 316 10 \$691 54 637 \$43,062 502	145 339 28 \$778 53 725 \$46,759 578	169 405 175 \$1,019 67 952 \$46,015 744
А. В. С.	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 Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Major State Taxes Individual Income Tax (1998 filed 1999)	2,888 6,940 225 \$15,153 1,178 13,975 \$ 944,296 11,017 1.231 \$13,664	19.1 45.8 1.5 100.0 51.1%	132 316 10 \$691 54 637 \$43,062 502 \$623	145 339 28 \$778 53 725 \$46,759 578 \$708	169 405 175 \$1,019 67 952 \$46,015 744 \$1,077
А. В. С.	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 Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Major State Taxes Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998)	2,888 6,940 225 \$15,153 1,178 13,975 \$ 944,296 11,017 1.231 \$ 13,664 4,641	19.1 45.8 1.5 100.0 51.1% 17.3	132 316 10 \$691 54 637 \$43,062 502 \$623 212	145 339 28 \$778 53 725 \$46,759 578 \$708 369	169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553
А. В. С.	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 Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Major State Taxes Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998)	2,888 6,940 225 \$15,153 1,178 13,975 \$ 944,296 11,017 1.231 \$ 13,664 4,641 2,261	19.1 45.8 1.5 100.0 51.1% 17.3 8.5	132 316 10 \$691 54 637 \$43,062 502 \$623 212 103	145 339 28 \$778 53 725 \$46,759 578 \$708 369 102	169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94
А. В. С.	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 Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) 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)	2,888 6,940 225 \$15,153 1,178 13,975 \$ 944,296 11,017 1.231 \$ 13,664 4,641 2,261 2,491	19.1 45.8 1.5 100.0 51.1% 17.3 8.5 9.3	132 316 10 \$691 54 637 \$43,062 502 \$623 212 103 114	145 339 28 \$778 53 725 \$46,759 578 \$708 369 102 115	169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107
А. В. С.	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 Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) 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)	2,888 6,940 225 \$15,153 1,178 13,975 \$944,296 11,017 1.231 \$13,664 4,641 2,261 2,491 2,473	19.1 45.8 1.5 100.0 51.1% 17.3 8.5 9.3 9.2	132 316 10 \$691 54 637 \$43,062 502 \$623 212 103 114 113	145 339 28 \$778 53 725 \$46,759 578 \$708 369 102 115 114	169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107 114
А. В. С.	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 Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) 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)	2,888 6,940 225 \$15,153 1,178 13,975 \$944,296 11,017 1.231 \$13,664 4,641 2,261 2,491 2,473 1,218	19.1 45.8 1.5 100.0 51.1% 17.3 8.5 9.3	132 316 10 \$691 54 637 \$43,062 502 \$623 212 103 114	145 339 28 \$778 53 725 \$46,759 578 \$708 369 102 115	169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107

			MILLE LA	ACS	E CENTRAL (7E)	STATE
		Amount				
I. Major State Aids/Credits		(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)		φ20,000	00.070	ψ1,000	φοσο	ψ <i>ι</i> 22
Medical Assistance		7,408	15.6	347	234	249
Minnesota Family Investment Progra	am	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	T - 4 - 1	344	0.7	16	13	15
Highway Aid (Calendar 1999)	Total	11,688	24.6	547	391	435
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 199		1,091	2.3	51	39	79
Disparity Reduction Aid (Calendar 19	99)	58	0.1	3	1	5
Criminal Justice Aid (Payable 1999)		135	0.3	6	5	6
Community Corrections Funding (199	9)	600	1.3	28	21	14
HACA (Payable 1999) County HACA		1,122	2.4	53	60	41
City/Town HACA		501	2.4 1.1	23	25	41
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
-	otal Aids	47,520	100.0	2,225	1,629	1,456
B. Property Tax Credits (Payab	le 1999)					
Education Homestead Credit		1,108	99.7	52	62	63
Miscellaneous Credits		3	0.3	0	0	4
Total Property Ta		1,112	100.0	52	62	67
C. Property Tax Refunds (98 fil	ed 99)		o 4 E			10
Regular (Homeowners)		606 321	64.5 34.1	28	21 12	16 22
Regular (Renters) Targeting Refund		13	34.1 1.3	15 1	0	0
Total Property Tax	Refunds	939	100.0	44	34	39
	s/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 Miscellaneous District Levy		5,624	37.0	263	291 25	405
Total Net Tax Capacity/Ma	rkot Lovy	728 \$15,207	4.8 100.0	34 \$712	\$708	175 \$1,019
Less Property Ta		۶15,207 1,112	100.0	ه ، 12 52	62	۶۱,019 67
Net Property Taxe		14,096		660	645	952
B. Property Valuation	s i ayabic	14,000		000	045	552
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 (Paya		1.541				
5	,					
III. Major State Taxes						
Individual Income Tax (1998 filed 199	9)	\$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 19		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) Corporate Income Tax (Calendar 199	8)	3,968 1,590	12.3 4.9	186 74	163 48	114 137
	ate Taxes	\$32,313	100.0	\$1,513	\$1,377	\$2,082
	are laves	ψυ2,010	100.0	ψι,σισ	φ1,377	Ψ2,002

		MORRIS	ON	FIVE (5)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments	¢00 E40	FC 20/	¢1 050	¢004	¢700
Education Aid (1998-1999) Human Services Aid (Calendar 1998)	\$33,543	56.3%	\$1,056	\$884	\$722
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
Tota	al 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
Tota Local Government Aid (Calendar 1999)	,	8.5	159	140	94 70
Disparity Reduction Aid (Calendar 1999)	2,266 73	3.8 0.1	71 2	66 3	79 5
Criminal Justice Aid (Payable 1999)	159	0.1	5	6	6
Community Corrections Funding (1999)	492	0.3	15	16	14
HACA (Payable 1999)	102	0.0	10	10	
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
Tota	,	5.9	110	93	100
Total Aids	s 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	s 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 Total Aids/Credits		100.0	<u>42</u>	32	39
Total Alds/Credits	s \$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		100.0	\$603	\$801	\$1,019
Less Property Tax Credits			47	61	67
Net Property Taxes Payable	e 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	s \$37,279	100.0	\$1,174	\$1,443	\$2,082

		MOWER		SE MN (10)	STATE
	Amount				
I. Major State Aids/Credits	(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 Miscellaneous District HACA	212 15	0.3 0.0	6 0	7	7
Total	4,283	0.0 6.9	0 114	0 101	6 100
Total Aids	62,038	100.0	1,651	1,425	1,456
B. Property Tax Credits (Payable 1999)	02,030	100.0	1,001	1,425	1,430
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 Otata Taura				 	
III. Major State Taxes	¢04.040	10 10/	0 004	\$000	¢4 077
Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998)	\$24,946 11,672	48.4% 22.7	\$664 311	\$886 398	\$1,077 553
Motor Vehicle Sales Tax (Calendar 1996)	3,683	7.2	98	96	94
Motor Vehicle License Tax (Calendar 1998)	3,894	7.2	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
	\$51,492	100.0	\$1,370	\$1,714	\$2,082
Total State Taxes	JJI.43Z	100.0	JI.J/U	31./14	JZ.UOZ

		MURRAY	·	SOUTHWEST (8)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments	CO 44	20.00/	¢ссг	¢700	¢700
Education Aid (1998-1999) Human Services Aid (Calendar 1998)	\$6,344	39.0%	\$665	\$736	\$722
Medical Assistance	ç	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)	2 707	16.6	204	109	67
County Aid Municipal Aid	2,707 0	16.6 0.0	284 0	198 8	67 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)	779	4.8	82	65	41
County HACA City/Town HACA	541	4.0 3.3	62 57	53	41
School District HACA	67	0.4	7	7	40
Miscellaneous District HACA	11	0.4	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 4	15.3 1.5	5 0	13 1	22 0
Targeting Refund Total Property Tax Refunds	287	100.0	30	36	39
Total Aids/Credits	\$16,914	100.0	\$1,772	\$1,757	\$1,562
	ψ10,014	100.0	ψ1,772	ψι,ισι	ψ1,002
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	¢040 440		¢co 044	MED 451	¢40.045
Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment)	\$649,412 7,012		\$68,044 735	\$56,154	\$46,015 744
C. Average NTC Tax Rate (Payable 1999)	1.089		735	669	/ 44
S. Average into Tax Nate (Payable 1999)	1.009				
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
					1

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.

			NICOLLE	Т	NINE (9)	STATE
		Amount				
Ι.	Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
•	Aids to Local Governments					
А.	Education Aid (1998-1999)	\$10,327	35.2%	\$339	\$663	\$722
	Human Services Aid (Calendar 1998)	ψ10,52 <i>1</i>	00.270	4000	φ003	ψ
	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
1	Local Government Aid (Calendar 1999)	3,164	10.8	104	119	79
1	Disparity Reduction Aid (Calendar 1999)	38	0.1	1	5	5
	Criminal Justice Aid (Payable 1999)	142	0.5	5	5	6
1	Community Corrections Funding (1999)	580	2.0	19	15	14
	HACA (Payable 1999)	1 5 2 0	5.2	50	52	41
	County HACA City/Town HACA	1,530 1,372	5.2 4.7	50 45	53 47	41
	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
В.	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
С.	Property Tax Refunds (98 filed 99)					
	Regular (Homeowners)	431	46.5	14	20	16
	Regular (Renters)	490	52.9	16	15	22
	Targeting Refund Total Property Tax Refunds	6 927	0.7 100.0	0 30	0 36	0 39
	Total Aids/Credits	\$32,236	100.0	\$1,058	\$1,521	\$1,562
		ψ52,250	100.0	ψ1,000	ψ1,021	ψ1,502
П.	Property Tax Data					
	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
В.	Property Valuation					
1	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				
- m	Major Stato Taxos					
	Major State Taxes Individual Income Tax (1998 filed 1999)	\$24,474	55.8%	\$803	\$746	\$1,077
1	Sales/Use Tax (Calendar 1998)	_{\$24,474} 7,738	55.8% 17.7	۵03 254	\$746 388	553
1	Motor Vehicle Sales Tax (Calendar 1996)	2,602	5.9	85	98	94
1	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
lÍ	Total State Taxes	\$43,833	100.0	\$1,439	\$1,536	\$2,082
						• · · · · · · · · · · · · · · · · · · ·

		NOBLES		SOUTHWEST (8)	STATE
I. Major State Aids/Credits	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)	ψ10,700	40.470	Ψ/51	φ/ 50	ψ
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 Miscellaneous	2,292 206	6.7	115 10	122	116 15
Total	206 8,578	0.6 25.2	431	13 432	435
Highway Aid (Calendar 1999)	0,070	20.2	401	102	400
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) Disparity Reduction Aid (Calendar 1999)	2,634 197	7.7 0.6	132 10	125 9	79 5
Criminal Justice Aid (Payable 1999)	98	0.8	5	9	5 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 Miscellaneous District HACA	267 20	0.8 0.1	13	7	76
Miscellaneous District HACA Total	20 2,510	0.1 7.4	1 126	1 126	100
Total Aids	33,990	100.0	1,706	1,684	1,456
B. Property Tax Credits (Payable 1999)	00,000	10010	1,100	1,001	1,100
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 16	44.9 2.2	16 1	13	22 0
Targeting Refund Total Property Tax Refunds	730	100.0	37	36	39
Total Aids/Credits	\$35,571	100.0	\$1,786	\$1,757	\$1,562
	<i>\\</i>		<i>•••••••</i>	<i> </i>	<i>••••••</i>
II. Property Tax Data					
A. Property Tax Levy (Payable 1999) County Levy	\$4,359	27.7%	\$219	\$295	\$271
City/Town Levy	۶4,309 2,824	18.0	پ 219 142	پرچون 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		100.0	\$789	\$834	\$1,019
Less Property Tax Credits			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 1.140		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) Motor Vehicle Sales Tax (Calendar 1998)	7,458 2,048	27.1 7.4	374 103	331 102	553 94
Motor Vehicle License Tax (Calendar 1998)	2,048	7.4 8.0	103	102	94 107
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		100.0	\$1,381	\$1,356	\$2,082
	•		- •		

		NORMAN	1	NW (1)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments	¢0,000	07.00/	¢005	¢0.40	¢700
Education Aid (1998-1999) Human Services Aid (Calendar 1998)	\$6,609	37.8%	\$865	\$942	\$722
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 Total	289 3,145	1.7 18.0	38 412	40 314	6 94
Local Government Aid (Calendar 1999)	3,145 911	5.2	412 119	314 106	94 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	0.0 100.0	0	11 44	4 67
Total Property Tax Credits C. Property Tax Refunds (98 filed 99)	214	100.0	28	44	07
Regular (Homeowners)	109	63.7	14	14	16
Regular (Renters)	61	35.4	8	14	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			28	44	67
Net Property Taxes Payable	6,440		843	763	952
B. Property Valuation	<i>Фици 101</i>		#FO 455	* 10.010	# 40.045
Market Valuation (1998 Assessment)	\$444,131		\$58,155	\$43,918	\$46,015
Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999)	4,915 1.288		644	568	744
C. Average NTC Tax Rate (Payable 1999)	1.208				
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
	4				137
Corporate Income Tax (Calendar 1998)	263	2.9	34	63	
Corporate Income Tax (Calendar 1998) Total State Taxes	263 \$9,035	2.9 100.0	34 \$1,183	\$1,305	\$2,082

			OLMSTE	D	SE MN (10)	STATE
	Maian Otata Aida/Onadita	Amount	-			
Ι.	Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
Δ.	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 Social Services	4,298	2.7	35	25	38
	Miscellaneous	14,844 1,816	9.5 1.2	122 15	108 13	116 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
l	Local Government Aid (Calendar 1999) Disparity Reduction Aid (Calendar 1999)	7,747 49	4.9 0.0	64 0	96 7	79 5
	Criminal Justice Aid (Payable 1999)	601	0.0	5	5	6
l	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 Miscellaneous District HACA	415	0.3	3	7	7 6
	Total	60 11,912	0.0 7.6	0 98	0 101	6 100
	Total Aids	156,939	100.0	1,292	1,425	1,456
B.	Property Tax Credits (Payable 1999)	100,000	100.0	1,202	1,420	1,400
	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
С.	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 39
	Total Property Tax Refunds Total Aids/Credits	<u>3,478</u> \$168,014	<u>100.0</u> 100.0	<u>29</u> \$1,383	<u>32</u> \$1,516	\$1,562
	Total Alus/Credits	\$100,014	100.0	ΦΙ,303	\$1, 5 10	φ1,302
П.	Property Tax Data					
	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
∥ в.	Property Valuation	¢4 700 700		¢20.076	¢ / / 070	¢46.045
	Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment)	\$4,733,709 74,518		\$38,976 614	\$41,372 581	\$46,015 744
C	Average NTC Tax Rate (Payable 1999)	1.251		014	J0 I	/44
Ŭ .	riterage into tax hate (i ayabie 1999)	1.201				
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) Corporate Income Tax (Calendar 1998)	12,084 20,671	4.5 7.7	99 170	118 110	114 137
	Total State Taxes	\$268,378	100.0	\$2,210	\$1,714	\$2,082
		φ 200, 370	100.0	Ψ Ζ,ΖΙ Ο	φ1,/14	<i>φ</i> 2,002
L						1

			OTTER T	AIL	W CENTRAL (4)	STATE
I.	Major State Aids/Credits	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
Α.	Aids to Local Governments	¢20.270	46.00/	¢740	¢766	\$722
	Education Aid (1998-1999) Human Services Aid (Calendar 1998)	\$39,370	46.2%	\$713	\$755	\$722
	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	137	21
	Township Aid	912	1.1	17	15	6
	Total	-	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)	2 024	3.3	51	51	41
	County HACA City/Town HACA	2,824 2,042	3.3 2.4	51 37	51 35	41 46
	School District HACA	661	0.8	12	12	40 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
В.	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
С.	Property Tax Refunds (98 filed 99)					
	Regular (Homeowners)	693	49.3	13	15	16
	Regular (Renters)	679 33	48.3 2.3	12 1	15 0	22 0
	Targeting Refund Total Property Tax Refunds		2.3 100.0	25	30	39
	Total Aids/Credits		100.0	\$1,621	\$1,707	\$1,562
		ψ05,400	100.0	ψ1,021	ψ1,707	ψ1,502
II.	Property Tax Data					
	Property Tax Levy (Payable 1999)	1				
	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	5.1 100.0	37 ¢725	32 ¢740	175
	Total Net Tax Capacity/Market Levy Less Property Tax Credits		100.0	\$725 51	\$740 67	\$1,019 67
	Net Property Taxes Payable			673	673	67 952
Þ	Property Valuation	37,171		0/3	0/3	902
	Market Valuation (1998 Assessment)	\$2,500,821		\$45,311	\$44,177	\$46,015
	Net Tax Capacity (1998 Assessment)	32,695		\$45,311 592	572 ⁵⁴⁴	\$40,015 744
	Average NTC Tax Rate (Payable 1999)	· · · ·		002	512	
III .	Major State Taxes					
····		\$30,852	40.2%	\$559	\$590	\$1,077
	Individual Income Tax (1998 filed 1999)				000	
	Sales/Use Tax (Calendar 1998)	23,984	31.2	435	388	553
	Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998)	23,984 5,474	7.1	99	94	94
	Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	23,984 5,474 5,839	7.1 7.6	99 106	94 102	94 107
	Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998) Motor Fuels Tax (Calendar 1998)	23,984 5,474 5,839 7,560	7.1 7.6 9.8	99 106 137	94 102 137	94 107 114
	Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	23,984 5,474 5,839 7,560 3,130	7.1 7.6	99 106	94 102	94 107

			PENNING	GTON	NW (1)	STATE
Ι.	Major State Aids/Credits	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
		(0003)	T Croont			
Α.	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)	0.456	0.4	150	260	67
	County Aid Municipal Aid	2,156 432	8.1 1.6	158 32	260 14	67 21
	Township Aid	312	1.0	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)		0.5	10		
	County HACA City/Town HACA	667 612	2.5 2.3	49 45	55 47	41 46
	School District HACA	322	2.3 1.2	43 24	47	40
	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
В.	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
С.	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 30	0	0 39
	Total Property Tax Refunds Total Aids/Credits	401 \$27,476	<u>100.0</u> 100.0	\$2,019	<u>25</u> \$2,120	\$1,562
		φ <i>21</i> ,470	100.0	φ2,015	φ2,120	φ1,302
П.	Property Tax Data					
Α.	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 Miscellaneous District Levy	3,415 106	38.8 1.2	251 8	367 26	405 175
	Total Net Tax Capacity/Market Levy	\$8,811	100.0		\$808	\$1,019
	Less Property Tax Credits	486	100.0	36	44	۶۱,013 67
	Net Property Taxes Payable	400 8,326		612	763	952
P	Property Valuation	0,320		012	103	552
В.	Market Valuation (1998 Assessment)	\$370,286		\$27,215	\$43,918	\$46,015
	Net Tax Capacity (1998 Assessment)	4,893		360	φ43,918 568	\$40,013 744
C.	Average NTC Tax Rate (Payable 1999)	1.654		500		
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) Motor Vehicle License Tax (Calendar 1998)	1,277 1,366	5.2 5.6	94 100	99 110	94 107
ll i	Motor Venicle License Tax (Calendar 1998) Motor Fuels Tax (Calendar 1998)	1,366	5.6 5.8	100 104	110	107
		1,414	0.0	104		
	Corporate Income Tax (Calendar 1998)	1.264	5.2	93	63	137
	Corporate Income Tax (Calendar 1998) Total State Taxes	1,264 \$24,460	5.2 100.0	93 \$1,798	63 \$1,305	137 \$2,082

		PINE		E CENTRAL (7E)	STATE
	Amount				
I. Major State Aids/Credits	(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	2,683 443	6.4	110	104	116
Miscellaneous Total	443 11,148	1.1 26.8	18 455	13 391	15 435
Highway Aid (Calendar 1999)	11,140	20.0	400	001	400
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) Community Corrections Funding (1999)	161 500	0.4 1.2	7 20	5 21	6 14
HACA (Payable 1999)	500	1.2	20	21	14
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)			10		
Education Homestead Credit	1,173	99.1 0.9	48	62	63
Miscellaneous Credits Total Property Tax Credits	11 1,183	100.0	0 48	0 62	4 67
C. Property Tax Refunds (98 filed 99)	1,105	100.0	40	02	07
Regular (Homeowners)	389	57.4	16	21	16
Regular (Renters)	283	41.7	10	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 School District Levy	2,616	15.6	107	113	169
Miscellaneous District Levy	7,114 652	42.3 3.9	290 27	291 25	405 175
Total Net Tax Capacity/Market Levy		100.0	\$687	\$708	\$1,019
Less Property Tax Credits		100.0	48	62	67
Net Property Taxes Payable	15,635		638	645	952
B. Property Valuation	10,000		000	0+0	502
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)					
III. Major State Taxes					
Individual Income Tax (1998 filed 1999)	\$12,286	38.8%	\$502	\$682	\$1,077
	φ12,200				553
Sales/Use Tax (Calendar 1998)	7,825	24.7	319	281	
Motor Vehicle Sales Tax (Calendar 1998)	7,825 2,459	7.8	100	99	94
Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	7,825 2,459 2,544	7.8 8.0	100 104	99 104	94 107
Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998) Motor Fuels Tax (Calendar 1998)	7,825 2,459 2,544 5,788	7.8 8.0 18.3	100 104 236	99 104 163	94 107 114
Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	7,825 2,459 2,544	7.8 8.0	100 104	99 104	94 107

			PIPESTC	NE	SOUTHWEST (8)	STATE
I. Major	State Aids/Credits	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
	State Alus/Credits	(0005)	Feiceni	Fei Capila		
A. Aids t	o Local Governments					
	ion Aid (1998-1999)	\$8,911	47.8%	\$862	\$736	\$722
	Services Aid (Calendar 1998)					
	al Assistance	3,340	17.9	323	273	249
	sota Family Investment Program	57	0.3	6	7	18
	al Assistance including GAMC	182 1,091	1.0 5.8	18	17 122	38 116
	llaneous	1,091	5.8 0.9	105 17	122	116
MISCEI	Tota		26.0	468	432	435
Highwa	y Aid (Calendar 1999)	4,040	20.0	400	-102	400
Count		1,866	10.0	180	198	67
	ipal Aid	0	0.0	0	8	21
	, ship Aid	209	1.1	20	31	6
	Tota	l 2,075	11.1	201	236	94
	Government Aid (Calendar 1999)	1,337	7.2	129	125	79
	ty Reduction Aid (Calendar 1999)	203	1.1	20	9	5
	al Justice Aid (Payable 1999)	46	0.2	4	4	6
	unity Corrections Funding (1999)	117	0.6	11	15	14
	(Payable 1999)		o -			
	y HACA	690	3.7	67	65	41
	own HACA I District HACA	424	2.3	41	53	46 7
	llaneous District HACA	0	0.0 0.0	0 1	7	6
WISCEI	Tota	-	6.0	109	126	100
	Total Aids	, -	100.0	1,804	1,684	1,456
B Prope	erty Tax Credits (Payable 1999)	10,000	100.0	1,004	1,004	1,400
	ion Homestead Credit	339	100.0	33	38	63
	aneous Credits	0	0.0	0	0	4
	Total Property Tax Credits	-	100.0	33	38	67
C. Prope	erty Tax Refunds (98 filed 99)					
	r (Homeowners)	211	71.0	20	22	16
	r (Renters)	82	27.7	8	13	22
Targetir	ng Refund	4	1.3	0	1	0
	Total Property Tax Refunds		100.0	29	36	39
	Total Aids/Credits	\$19,293	100.0	\$1,865	\$1,757	\$1,562
	rty Tax Data					
	rty Tax Levy (Payable 1999)					
County		\$3,309	48.8%	\$320	\$295	\$271
	wn Levy	1,254	18.5	121	136	169
	District Levy	1,982 242	29.2	192 23	368 35	405 175
	aneous District Levy		3.6 100.0	\$656	\$834	\$1,019
101	al Net Tax Capacity/Market Levy		100.0			
	Less Property Tax Credits			33	38	67
	Net Property Taxes Payable	6,448		623	795	952
	erty Valuation	¢ / / Γ / 7 Γ		¢40.044	<i>ФЕО АЕ 4</i>	¢46.045
	Valuation (1998 Assessment) Capacity (1998 Assessment)	\$445,175		\$43,041 407	\$56,154	\$46,015 744
	ge NTC Tax Rate (Payable 1999)	5,143 1.231		497	669	744
C. Avera	ge NIC TAX Rate (Payable 1999)	1.231				
III. Maior	State Taxes					
	al Income Tax (1998 filed 1999)	\$5,383	44.7%	\$520	\$603	\$1,077
	Jse Tax (Calendar 1998)	2,836	23.6	274	331	553
			8.1	94	102	94
Motor V	/ehicle Sales Tax (Calendar 1998)	969				
	/ehicle Sales Tax (Calendar 1998) /ehicle License Tax (Calendar 1998)	1,050	8.7	102	113	107
Motor V Motor F	/ehicle License Tax (Calendar 1998) Fuels Tax (Calendar 1998)			102 116	113 136	107 114
Motor V Motor F	/ehicle License Tax (Calendar 1998) uels Tax (Calendar 1998) ate Income Tax (Calendar 1998)	1,050 1,196 604	8.7 9.9 5.0	116 58	136 71	114 137
Motor V Motor F	/ehicle License Tax (Calendar 1998) Fuels Tax (Calendar 1998)	1,050 1,196 604	8.7 9.9	116	136	114

			POLK		NW (1)	STATE
I. N	lajor State Aids/Credits	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
		(0000)	1 oroont	i oi oupitu		i or oupitu
	Aids to Local Governments					
	Education Aid (1998-1999)	\$29,738	44.5%	\$929	\$942	\$722
	Human Services Aid (Calendar 1998)		40 7	0.40	0.40	0.40
	Medical Assistance	11,171	16.7	349	340	249
	Minnesota Family Investment Program General Assistance including GAMC	597 1,324	0.9 2.0	19 41	11 33	18 38
	Social Services	5,597	2.0 8.4	175	132	116
	Miscellaneous	596	0.4 0.9	175	132	110
	Total	19,284	28.9	603	532	435
	Highway Aid (Calendar 1999)	10,201	20.0	000	002	100
	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
	_ocal 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 Total	231	0.3	7	7	6
		3,951 66,754	5.9	123	126	100
БГ	Total Aids Property Tex Credite (Peychie 1999)	00,754	100.0	2,086	2,051	1,456
	Property Tax Credits (Payable 1999) Education Homestead Credit	4 4 6 7	F 4 4	20	22	60
	Education Homestead Credit Viscellaneous Credits	1,167 990	54.1 45.9	36 31	33	63 4
			45.9 100.0	67	44	67
	Total Property Tax Credits	2,158	100.0	07	44	67
	Property Tax Refunds (98 filed 99)	400	40 5	40		10
	Regular (Homeowners) Regular (Renters)	408 421	48.5 50.0	13 13	14 10	16 22
	Targeting Refund	421	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
		<i>403,133</i>	100.0	ψ2,100	ψ2,120	ψ1,302
II. F	Property Tax Data					
A. F	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
ſ	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
	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				
N	Najor State Taxes					
	ndividual 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
1	Total State Taxes	\$38,860	100.0	\$1,214	\$1,305	\$2,082

			POPE		W CENTRAL (4)	STATE
		Amount			- ()	_
Ι.	Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
•	Aids to Local Governments					
А.	Education Aid (1998-1999)	\$8,693	45.5%	\$792	\$755	\$722
	Human Services Aid (Calendar 1998)	40,095	45.576	\$19Z	φ/ 55	φ12Z
	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		15
	Total	5,057	26.5	461	477	435
	Highway Aid (Calendar 1999) County Aid	2,560	13.4	233	137	67
	Municipal Aid	2,000	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	41
	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
В.	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)					10
	Regular (Homeowners) Regular (Renters)	288 141	66.2 32.4	26 13	15 15	16 22
	Targeting Refund	6	1.4	13	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
		· · / · ·		¥)	÷ , -	· / · ·
П.	Property Tax Data					
	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
Б	Net Property Taxes Payable	8,037		732	673	952
В.	Property Valuation Market Valuation (1998 Assessment)	\$510.460		\$47,282	\$44,177	\$46,015
	Net Tax Capacity (1998 Assessment)	\$519,162 5,941		\$47,282 541	\$44,177 572	\$46,015 744
C	Average NTC Tax Rate (Payable 1999)	1.319		541	572	/ ++
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 58	137	114
	Corporate Income Tax (Calendar 1998) Total State Taxes	641 \$13,999	4.6 100.0	\$1,275	63 \$1,374	137 \$2,082
l	TOTAL STATE LAXES	φ13,333	100.0	Ψ1,27J	φ1,3/4	<i>Ψ</i> 2,002
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Amount Amount Per Capita Per Capita <th>STATE</th>	STATE
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Education Homestead Credit Miscellaneous Credits 30,569 99.5 61 72 Miscellaneous Credits Total Property Tax Credits 30,716 100.0 62 72 C. Property Tax Refunds (98 filed 99) Regular (Homeowners) Regular (Renters) Targeting Refund 7,845 30.1 16 16 Targeting Refund 72 0.3 0 0 28 Targeting Refund 26,058 100.0 \$2 45 Total Property Tax Refunds 26,058 100.0 \$1,779 \$1,458 \$ II. Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy Miscellaneous District Levy \$128,052 25.3% \$257 \$271 Miscellaneous District Levy Miscellaneous District Levy \$14,358 36.4 370 465 114,986 22.7 231 298 72 72 Total Net Tax Capacity/Market Levy Less Property Tax Credits Net Property Taxes Payable \$19,584,453 \$39,333 \$49,123 \$ 819,584,453 \$39,333 \$49,123 \$ 881 \$ 881 \$ 881 \$ 881 \$ 881 \$ 881 \$ 881	1,456
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Total Property Tax Credits 30,716 100.0 62 72 C. Property Tax Refunds (98 filed 99) Regular (Homeowners) Targeting Refund 7,845 30.1 16 16 Regular (Renters) Targeting Refund 18,142 69.6 36 28 28 Total Property Tax Refunds Total Property Tax Refunds 26,058 100.0 52 45 II. Property Tax Levy (Payable 1999) County Levy School District Levy \$128,052 25.3% \$257 \$271 City/Town Levy School District Levy \$128,052 25.3% \$257 \$271 Miscellaneous District Levy \$144,358 36.4 370 465 Total Net Tax Capacity/Market Levy Less Property Tax Credits Net Property Valuation Market Valuation (1998 Assessment) \$19,584,453 \$39,333 \$49,123 \$ 347,158 \$ 697 881 C. Average NTC Tax Rate (Payable 1999) 1.311 8 8	63
C. Property Tax Refunds (98 filed 99) Regular (Homeowners) Regular (Renters) Targeting Refund 7,845 30.1 16 16 Regular (Renters) Targeting Refund 7,845 30.1 16 16 Targeting Refund 72 0.3 0 0 Total Property Tax Refunds Total Aids/Credits 26,058 100.0 52 45 II. Property Tax Data \$ \$ \$ \$ \$ A. Property Tax Levy (Payable 1999) County Levy School District Levy \$128,052 25.3% \$257 \$271 City/Town Levy School District Levy \$128,052 25.3% \$257 \$271 Total Net Tax Capacity/Market Levy Less Property Tax Credits Net Property Taxes Payable \$184,358 36.4 370 465 B. Property Valuation Market Valuation (1998 Assessment) \$19,584,453 \$39,333 \$49,123 \$ Market Valuation (1998 Assessment) \$19,584,453 \$39,333 \$49,123 \$ C. Average NTC Tax Rate (Payable 1999) 1.311 449,123 \$	4
Regular (Homeowners) 7,845 30.1 16 16 Regular (Renters) 18,142 69.6 36 28 Targeting Refund 72 0.3 0 0 Total Property Tax Refunds Total Aids/Credits \$885,564 100.0 \$12,779 \$1,458 \$ II. Property Tax Data \$885,564 100.0 \$1,779 \$1,458 \$ A. Property Tax Levy (Payable 1999) \$128,052 25.3% \$257 \$271 City/Town Levy \$128,052 25.3% \$257 \$271 Miscellaneous District Levy \$184,358 36.4 370 465 Miscellaneous District Levy \$184,358 36.4 370 465 Miscellaneous District Levy \$506,000 100.0 \$1,016 \$1,228 \$ Met Property Tax Credits \$0,716 62 72 \$ 475,284 955 1,156 B. Property Valuation \$19,584,453 \$39,333 \$49,123 \$ \$ Market Valuation (1998 Assessment) \$47,158 697 881 \$	67
Regular (Renters) Targeting Refund 18,142 69.6 36 28 Targeting Refund 72 0.3 0 0 Total Property Tax Refunds Total Aids/Credits 26,058 100.0 \$1,779 \$1,458 \$ II. Property Tax Data County Levy City/Town Levy \$128,052 25.3% \$257 \$271 City/Town Levy School District Levy \$128,052 25.3% \$257 \$271 Miscellaneous District Levy \$14,458 36.4 370 465 Miscellaneous District Levy \$18,458 36.4 370 465 Net Property Tax Credits Net Property Tax Credits \$30,716 622 72 28 B. Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) \$19,584,453 \$39,333 \$49,123 \$ 881 \$ 881 C. Average NTC Tax Rate (Payable 1999) 1.311 5 697 881	16
Targeting Refund 72 0.3 0 0 Total Property Tax Refunds Total Aids/Credits 26,058 100.0 52 45 II. Property Tax Data \$885,564 100.0 \$11,779 \$11,458 \$ A. Property Tax Levy (Payable 1999) County Levy \$128,052 25.3% \$257 \$271 City/Town Levy \$128,052 25.3% \$257 \$271 School District Levy \$184,358 36.4 370 465 Miscellaneous District Levy 114,986 22.7 231 298 Total Net Tax Capacity/Market Levy \$506,000 100.0 \$11,016 \$1,228 \$ Net Property Taxes Payable \$30,716 62 72 72 114,986 217 22 1156 \$ B. Property Valuation \$19,584,453 \$39,333 \$49,123 \$ \$ 347,158 697 881 C. Average NTC Tax Rate (Payable 1999) 1.311 4057 881 450 \$	22
Total Property Tax Refunds Total Aids/Credits 26,058 100.0 52 45 II. Property Tax Data \$885,564 100.0 \$1,779 \$1,458 \$ A. Property Tax Levy (Payable 1999) County Levy \$128,052 25.3% \$257 \$271 City/Town Levy \$128,052 25.3% \$257 \$271 School District Levy \$184,358 36.4 370 465 Miscellaneous District Levy 114,986 22.7 231 298 Total Net Tax Capacity/Market Levy \$506,000 100.0 \$1,016 \$1,228 \$ Net Property Taxes Payable 475,284 955 1,156 \$ \$ B. Property Valuation \$19,584,453 \$39,333 \$49,123 \$ \$ Net Tax Capacity (1998 Assessment) \$19,584,453 \$39,333 \$49,123 \$ Net Tax Capacity (1998 Assessment) \$19,584,453 \$39,333 \$49,123 \$ Net Tax Capacity (1998 Assessment) 347,158 697 881 \$ C. Average NTC Tax Rate (Payable	0
Total Aids/Credits \$885,564 100.0 \$1,779 \$1,458 \$ II. Property Tax Data	39
II. Property Tax Data A. Property Tax Levy (Payable 1999) County Levy \$128,052 25.3% \$257 \$271 City/Town Levy \$128,052 25.3% \$257 \$271 City/Town Levy \$128,052 25.3% \$257 \$271 School District Levy \$184,358 36.4 370 465 Miscellaneous District Levy 114,986 22.7 231 298 Total Net Tax Capacity/Market Levy \$506,000 100.0 \$1,016 \$1,228 \$ Less Property Tax Credits Net Property Taxes Payable \$506,000 100.0 \$1,016 \$1,228 \$ B. Property Valuation \$19,584,453 \$39,333 \$49,123 \$ Market Valuation (1998 Assessment) \$19,584,453 \$39,333 \$49,123 \$ Net Tax Capacity (1998 Assessment) \$17,158 697 881 \$ C. Average NTC Tax Rate (Payable 1999) 1.311 697 881	\$1,562
A. Property Tax Levy (Payable 1999) \$128,052 25.3% \$257 \$271 County Levy \$128,052 25.3% \$257 \$271 City/Town Levy 78,604 15.5 158 195 School District Levy 184,358 36.4 370 465 Miscellaneous District Levy 114,986 22.7 231 298 Total Net Tax Capacity/Market Levy \$506,000 100.0 \$1,016 \$1,228 \$ Less Property Tax Credits 30,716 62 72 72 Net Property Taxes Payable 475,284 955 1,156 72 B. Property Valuation \$19,584,453 \$39,333 \$49,123 \$ Net Tax Capacity (1998 Assessment) \$19,584,453 \$39,333 \$49,123 \$ Net Tax Capacity (1998 Assessment) 347,158 697 881 8 C. Average NTC Tax Rate (Payable 1999) 1.311 407 407 407	
County Levy \$128,052 25.3% \$257 \$271 City/Town Levy 78,604 15.5 158 195 School District Levy 184,358 36.4 370 465 Miscellaneous District Levy 114,986 22.7 231 298 Total Net Tax Capacity/Market Levy \$506,000 100.0 \$1,016 \$1,228 \$ Less Property Tax Credits 30,716 62 72 \$ Net Property Taxes Payable 475,284 955 1,156 \$ B. Property Valuation \$19,584,453 \$39,333 \$49,123 \$ Net Tax Capacity (1998 Assessment) \$19,584,453 \$39,333 \$49,123 \$ Net Tax Capacity (1998 Assessment) 347,158 697 881 \$ C. Average NTC Tax Rate (Payable 1999) 1.311 5 5 5	
City/Town Levy 78,604 15.5 158 195 School District Levy 184,358 36.4 370 465 Miscellaneous District Levy 114,986 22.7 231 298 Total Net Tax Capacity/Market Levy \$506,000 100.0 \$1,016 \$1,228 \$ Less Property Tax Credits 30,716 62 72 72 Net Property Taxes Payable 475,284 955 1,156 72 B. Property Valuation \$19,584,453 \$39,333 \$49,123 \$ Net Tax Capacity (1998 Assessment) \$19,584,453 \$39,333 \$49,123 \$ C. Average NTC Tax Rate (Payable 1999) 1.311 407 811	
School District Levy 184,358 36.4 370 465 Miscellaneous District Levy 114,986 22.7 231 298 Total Net Tax Capacity/Market Levy \$506,000 100.0 \$1,016 \$1,228 \$ Less Property Tax Credits 30,716 62 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72	\$271
Miscellaneous District Levy 114,986 22.7 231 298 Total Net Tax Capacity/Market Levy Less Property Tax Credits Net Property Taxes Payable \$506,000 100.0 \$1,016 \$1,228 \$ Net Property Taxes Payable 30,716 62 72 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7<	169
Total Net Tax Capacity/Market Levy Less Property Tax Credits Net Property Taxes Payable \$506,000 100.0 \$1,016 \$1,228 \$ Net Property Taxes Payable 30,716 62 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 72 73 75 75 75 75 75 75 75 75 75 75 75 75 75 75 75 75 75 75 75 75 75 75 75 75 75 75 75 75 75 75 75 75 75 75 75 75	405 175
Less Property Tax Credits Net Property Taxes Payable 30,716 62 72 Her Property Taxes Payable 475,284 955 1,156 1,156 B. Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) \$19,584,453 \$39,333 \$49,123 \$ 881 \$ 881 \$ 881 C. Average NTC Tax Rate (Payable 1999) 1.311 1 1 1 1	\$1,019
Net Property Taxes Payable 475,284 955 1,156 B. Property Valuation	۰،۵۱۶ 67
B. Property Valuation Market Valuation (1998 Assessment) \$19,584,453 \$39,333 \$49,123 \$ Net Tax Capacity (1998 Assessment) 347,158 697 881 \$ C. Average NTC Tax Rate (Payable 1999) 1.311 1 1 1 1	952
Market Valuation (1998 Assessment) \$19,584,453 \$39,333 \$49,123 \$ Net Tax Capacity (1998 Assessment) 347,158 697 881 \$ C. Average NTC Tax Rate (Payable 1999) 1.311 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ </th <th>JJ2</th>	JJ2
Net Tax Capacity (1998 Assessment) 347,158 697 881 C. Average NTC Tax Rate (Payable 1999) 1.311 697 881	\$46,015
C. Average NTC Tax Rate (Payable 1999) 1.311	φ40,010 744
III. Major State Taxes	
	\$1,077
Sales/Use Tax (Calendar 1998) 345,661 30.4 694 693 Mater Value Calendar 1998) 40.005 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 <t< th=""><th>553</th></t<>	553
Motor Vehicle Sales Tax (Calendar 1998) 43,385 3.8 87 92 Motor Vehicle Licence Tax (Calendar 1998) 40,508 4.4 90 108	94
Motor Vehicle License Tax (Calendar 1998) 49,508 4.4 99 108 Motor Fuels Tax (Calendar 1998) 49,227 4.3 99 103	107 114
Motor Fuels Tax (Calendar 1996) 49,227 4.3 99 103 Corporate Income Tax (Calendar 1998) 96,158 8.5 193 187	114
	\$2,082
	<i>~_,002</i>

			RED LAK	E	NW (1)	STATE
		Amount				
I. Maj	or State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
	s to Local Governments			• · · · ·		
	cation Aid (1998-1999)	\$4,828	44.5%	\$1,101	\$942	\$722
	nan Services Aid (Calendar 1998)	4 745	15 0	201	240	240
	edical Assistance nnesota Family Investment Program	1,715 41	15.8 0.4	391 9	340 11	249 18
	eneral Assistance including GAMC	238	2.2	9 54	33	38
	cial Services	377	3.5	86	132	116
	scellaneous	96	0.9	22	17	15
	Tota		22.7	562	532	435
High	nway Aid (Calendar 1999)	,				
	unty Aid	1,900	17.5	433	260	67
	inicipal Aid	0	0.0	0	14	21
To	wnship Aid	127	1.2	29	40	6
	Tota	,	18.7	462	314	94
	al Government Aid (Calendar 1999)	541	5.0	123	106	79
	parity Reduction Aid (Calendar 1999)	200	1.8	46	8	5
	ninal Justice Aid (Payable 1999)	18	0.2	4	5	6
	nmunity Corrections Funding (1999)	69	0.6	16	17	14
	CA (Payable 1999)		~ ·			
	unty HACA	363	3.4	83	55	41
	y/Town HACA	257	2.4	59	47	46
	hool District HACA scellaneous District HACA	45 26	0.4 0.2	10 6	17	7 6
IVIIS	Tota		0.2 6.4	6 158	126	100
	Total Aids		<u> </u>	2,473	2,051	1,456
B Bro	operty Tax Credits (Payable 1999)	10,040	100.0	2,473	2,031	1,450
	cation Homestead Credit	47	100.0	11	33	62
	cation nomestead Credit	47	0.0	0	11	63
IVIISC	Total Property Tax Credits		100.0	11	44	67
	operty Tax Refunds (98 filed 99)	4/	100.0		44	07
	ular (Homeowners)	77	66.2	18	14	16
	ular (Renters)	11	00.2	10	14	10
		36	30.6	Q	10	
l laro		36	30.6 3.2	8 1	10	22
Targ	geting Refund	4	3.2	1	0	22 0
Tarç	geting Refund Total Property Tax Refunds	4 116	3.2 100.0	1 27	0 25	22 0 39
Iarç	geting Refund	4 116	3.2	1	0	22 0
	geting Refund Total Property Tax Refunds Total Aids/Credits	4 116	3.2 100.0	1 27	0 25	22 0 39
II. Pro	geting Refund Total Property Tax Refunds Total Aids/Credits perty Tax Data	4 116	3.2 100.0	1 27	0 25	22 0 39
II. Pro A. Pro	geting Refund Total Property Tax Refunds Total Aids/Credits perty Tax Data perty Tax Levy (Payable 1999)	4 116 \$11,003	3.2 100.0 100.0	27 \$2,510	0 25 \$2,120	22 0 39 \$1,562
II. Pro A. Pro Cou	geting Refund Total Property Tax Refunds Total Aids/Credits perty Tax Data	4 116	3.2 100.0	1 27	0 25	22 0 39
II. Pro A. Pro Cou City/ Scho	geting Refund Total Property Tax Refunds Total Aids/Credits perty Tax Data perty Tax Levy (Payable 1999) Inty Levy /Town Levy ool District Levy	4 116 \$11,003 \$1,143	3.2 100.0 100.0 34.2%	1 27 \$2,510 \$261	0 25 \$2,120 \$279	22 0 39 \$1,562 \$271
II. Pro A. Pro Cou City/ Scho Misc	geting Refund Total Property Tax Refunds Total Aids/Credits perty Tax Data perty Tax Levy (Payable 1999) Inty Levy /Town Levy ool District Levy cellaneous District Levy	4 116 \$11,003 \$1,143 589 1,510 101	3.2 100.0 100.0 34.2% 17.6 45.2 3.0	1 27 \$2,510 \$261 134 345 23	0 25 \$2,120 \$279 136 367 26	22 0 39 \$1,562 \$271 169 405 175
II. Pro A. Pro Cou City/ Scho Misc	geting Refund Total Property Tax Refunds Total Aids/Credits perty Tax Data perty Tax Levy (Payable 1999) Inty Levy /Town Levy ool District Levy	4 116 \$11,003 \$1,143 589 1,510 101	3.2 100.0 100.0 34.2% 17.6 45.2	1 27 \$2,510 \$261 134 345	0 25 \$2,120 \$279 136 367	22 0 39 \$1,562 \$271 169 405
II. Pro A. Pro Cou City/ Scho Misc	geting Refund Total Property Tax Refunds Total Aids/Credits perty Tax Data perty Tax Levy (Payable 1999) Inty Levy /Town Levy ool District Levy cellaneous District Levy	4 116 \$11,003 \$1,143 589 1,510 101 \$3,343	3.2 100.0 100.0 34.2% 17.6 45.2 3.0	1 27 \$2,510 \$261 134 345 23	0 25 \$2,120 \$279 136 367 26	22 0 39 \$1,562 \$271 169 405 175
II. Pro A. Pro Cou City/ Scho Misc	geting Refund Total Property Tax Refunds Total Aids/Credits perty Tax Data perty Tax Levy (Payable 1999) Inty Levy /Town Levy ool District Levy cellaneous District Levy Fotal Net Tax Capacity/Market Levy	4 116 \$11,003 \$1,143 589 1,510 101 \$3,343 47	3.2 100.0 100.0 34.2% 17.6 45.2 3.0	1 27 \$2,510 \$261 134 345 23 \$763	0 25 \$2,120 \$279 136 367 26 \$808	22 0 39 \$1,562 \$271 169 405 175 \$1,019
II. Pro A. Pro Cou City/ Sche Misc	geting Refund Total Property Tax Refunds Total Aids/Credits perty Tax Data perty Tax Levy (Payable 1999) Inty Levy /Town Levy ool District Levy cellaneous District Levy Total Net Tax Capacity/Market Levy Less Property Tax Credits	4 116 \$11,003 \$1,143 589 1,510 101 \$3,343 47	3.2 100.0 100.0 34.2% 17.6 45.2 3.0	1 27 \$2,510 \$261 134 345 23 \$763 11	0 25 \$2,120 \$279 136 367 26 \$808 44	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67
II. Pro A. Pro Cou City/ Scha Misc T B. Pro	geting Refund Total Property Tax Refunds Total Aids/Credits perty Tax Data perty Tax Levy (Payable 1999) Inty Levy /Town Levy ool District Levy cellaneous District Levy Total Net Tax Capacity/Market Levy Less Property Tax Credits Net Property Taxes Payable	4 116 \$11,003 \$1,143 589 1,510 101 \$3,343 47	3.2 100.0 100.0 34.2% 17.6 45.2 3.0	1 27 \$2,510 \$261 134 345 23 \$763 11	0 25 \$2,120 \$279 136 367 26 \$808 44	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67
II. Pro A. Pro Cou City/ Scha Misc T B. Pro Mart	geting Refund Total Property Tax Refunds Total Aids/Credits perty Tax Data perty Tax Levy (Payable 1999) Inty Levy /Town Levy collaneous District Levy Fotal Net Tax Capacity/Market Levy Less Property Tax Credits Net Property Taxes Payable perty Valuation	4 116 \$11,003 \$1,143 589 1,510 101 \$3,343 47 3,296	3.2 100.0 100.0 34.2% 17.6 45.2 3.0	1 27 \$2,510 \$261 134 345 23 \$763 11 752	0 25 \$2,120 \$279 136 367 26 \$808 44 763	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952
II. Pro A. Pro Cou City/ Scha Misc T B. Pro Marl Net	geting Refund Total Property Tax Refunds Total Aids/Credits perty Tax Data perty Tax Levy (Payable 1999) Inty Levy /Town Levy collaneous District Levy Fotal Net Tax Capacity/Market Levy Less Property Tax Credits Net Property Taxes Payable perty Valuation ket Valuation (1998 Assessment)	4 116 \$11,003 \$1,143 589 1,510 101 \$3,343 47 3,296 \$147,925 2,031	3.2 100.0 100.0 34.2% 17.6 45.2 3.0	1 27 \$2,510 \$261 134 345 23 \$763 11 752 \$33,742	0 25 \$2,120 \$279 136 367 26 \$808 44 763 \$43,918	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015
II. Pro A. Pro Cou City/ Scha Misc T B. Pro Marl Net	geting Refund Total Property Tax Refunds Total Aids/Credits perty Tax Data perty Tax Levy (Payable 1999) Inty Levy /Town Levy collaneous District Levy Fotal Net Tax Capacity/Market Levy Less Property Tax Credits Net Property Taxes Payable perty Valuation ket Valuation (1998 Assessment) Tax Capacity (1998 Assessment)	4 116 \$11,003 \$1,143 589 1,510 101 \$3,343 47 3,296 \$147,925 2,031	3.2 100.0 100.0 34.2% 17.6 45.2 3.0	1 27 \$2,510 \$261 134 345 23 \$763 11 752 \$33,742	0 25 \$2,120 \$279 136 367 26 \$808 44 763 \$43,918	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015
II. Pro A. Pro Cou City/ Scho Misc T B. Pro Marl Net C. Ave	geting Refund Total Property Tax Refunds Total Aids/Credits perty Tax Data perty Tax Levy (Payable 1999) Inty Levy /Town Levy ool District Levy cellaneous District Levy Total Net Tax Capacity/Market Levy Less Property Taxes Payable perty Valuation ket Valuation (1998 Assessment) Tax Capacity (1998 Assessment) erage NTC Tax Rate (Payable 1999) or State Taxes	4 116 \$11,003 \$1,143 589 1,510 101 \$3,343 47 3,296 \$147,925 2,031	3.2 100.0 100.0 34.2% 17.6 45.2 3.0	1 27 \$2,510 \$261 134 345 23 \$763 11 752 \$33,742	0 25 \$2,120 \$279 136 367 26 \$808 44 763 \$43,918	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015
II. Pro A. Pro Cou City/ Scha Misc T B. Pro Marl Net C. Ave III. Maju	Total Property Tax Refunds Total Property Tax Refunds Total Aids/Credits perty Tax Data perty Tax Levy (Payable 1999) Inty Levy /Town Levy ool District Levy cellaneous District Levy Total Net Tax Capacity/Market Levy Less Property Taxes Payable perty Valuation ket Valuation (1998 Assessment) Tax Capacity (1998 Assessment) erage NTC Tax Rate (Payable 1999) or State Taxes vidual Income Tax (1998 filed 1999)	4 116 \$11,003 \$1,143 589 1,510 101 \$3,343 47 3,296 \$147,925 2,031 1.559 \$147,925 2,031 1.559	3.2 100.0 100.0 34.2% 17.6 45.2 3.0 100.0 100.0 42.8%	1 27 \$2,510 \$261 134 345 23 \$763 11 752 \$33,742 463 \$434	0 25 \$2,120 \$279 136 367 26 \$808 44 763 \$43,918 568 \$43,918 568	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077
II. Pro A. Pro Cou City/ Scha Misc T B. Pro Marl Net C. Ave III. Maju	Total Property Tax Refunds Total Property Tax Refunds Total Aids/Credits perty Tax Data perty Tax Levy (Payable 1999) Inty Levy /Town Levy ool District Levy cellaneous District Levy Total Net Tax Capacity/Market Levy Less Property Tax Credits Net Property Taxes Payable perty Valuation ket Valuation (1998 Assessment) Tax Capacity (1998 Assessment) erage NTC Tax Rate (Payable 1999) or State Taxes vidual Income Tax (1998 filed 1999) es/Use Tax (Calendar 1998)	4 116 \$11,003 \$1,143 589 1,510 101 \$3,343 47 3,296 \$147,925 2,031 1.559 \$147,925 2,031 1.559 \$147,925	3.2 100.0 100.0 34.2% 17.6 45.2 3.0 100.0 100.0 42.8% 18.4	1 27 \$2,510 \$261 134 345 23 \$763 11 752 \$33,742 463 \$434 186	0 25 \$2,120 \$279 136 367 26 \$808 44 763 \$43,918 568 \$43,918 568	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553
II. Pro A. Pro Cou City/ Scha Misc T B. Pro Marl Net C. Ave III. Maju Indiv Sale Moto	Total Property Tax Refunds Total Property Tax Refunds Total Aids/Credits perty Tax Data perty Tax Levy (Payable 1999) Inty Levy /Town Levy ool District Levy cellaneous District Levy Total Net Tax Capacity/Market Levy Less Property Tax Credits Net Property Taxes Payable perty Valuation ket Valuation (1998 Assessment) Tax Capacity (1998 Assessment) erage NTC Tax Rate (Payable 1999) or State Taxes vidual Income Tax (1998 filed 1999) es/Use Tax (Calendar 1998) or Vehicle Sales Tax (Calendar 1998)	4 116 \$11,003 \$1,143 589 1,510 101 \$3,343 47 3,296 \$147,925 2,031 1.559 \$147,925 2,031 1.559 \$147,925 2,031 1.559	3.2 100.0 100.0 34.2% 17.6 45.2 3.0 100.0 100.0 42.8% 18.4 9.8	1 27 \$2,510 \$261 134 345 23 \$763 11 752 \$33,742 463 \$434 186 99	0 25 \$2,120 \$279 136 367 26 \$808 44 763 \$43,918 568 \$43,918 568	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94
II. Pro A. Pro Cou City/ Scha Misc T B. Pro Marl Net C. Ave III. Maju Indiv Sale Moto	geting Refund Total Property Tax Refundss Total Aids/Credits perty Tax Data perty Tax Data perty Tax Data perty Tax Levy (Payable 1999) inty Levy Total Net X Capacity/Market Levy Cotal Net Tax Capacity/Market Levy Less Property Tax Credits Net Property Taxes Payable operty Valuation ket Valuation (1998 Assessment) Tax Capacity (1998 Assessment) Tax Capacity (1998 Assessment) or State Taxes vidual Income Tax (1998 filed 1999) es/Use Tax (Calendar 1998) or Vehicle Sales Tax (Calendar 1998) or Vehicle Sales Tax (Calendar 1998)	4 116 \$11,003 \$1,143 589 1,510 101 \$3,343 47 3,296 \$147,925 2,031 1.559 \$147,925 2,031 1.559 \$147,925 2,031 1.559	3.2 100.0 100.0 34.2% 17.6 45.2 3.0 100.0 100.0 42.8% 18.4 9.8 10.4	1 27 \$2,510 \$261 134 345 23 \$763 11 752 \$33,742 463 \$434 186 99 105	0 25 \$2,120 \$279 136 367 26 \$808 44 763 \$43,918 568 \$43,918 568	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107
II. Pro A. Pro Cou City/ Scha Misc T B. Pro Marl Net C. Ave III. Maju Indiv Sale Moto Moto	geting Refund Total Property Tax Refundss Total Aids/Credits perty Tax Data perty Tax Data perty Tax Data perty Tax Levy (Payable 1999) inty Levy Total Net X Capacity/Market Levy Cotal Net Tax Capacity/Market Levy Less Property Tax Credits Net Property Taxes Payable operty Valuation ket Valuation (1998 Assessment) Tax Capacity (1998 Assessment) Tax Capacity (1998 Assessment) or State Taxes vidual Income Tax (1998 filed 1999) es/Use Tax (Calendar 1998) or Vehicle Sales Tax (Calendar 1998) or Vehicle Sales Tax (Calendar 1998) or Vehicle License Tax (Calendar 1998)	4 116 \$11,003 \$1,143 589 1,510 101 \$3,343 47 3,296 \$147,925 2,031 1.559 \$147,925 2,031 1.559 \$147,925 2,031 1.559 \$147,925 2,031 1.559	3.2 100.0 100.0 34.2% 17.6 45.2 3.0 100.0 100.0 42.8% 18.4 9.8 10.4 13.1	1 27 \$2,510 \$261 134 345 23 \$763 11 752 \$33,742 463 \$434 186 99 105 133	0 25 \$2,120 \$2,120 \$279 136 367 26 \$808 44 763 \$43,918 568 \$43,918 568 \$43,918 568	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107 114
II. Pro A. Pro Cou City/ Scho Misc T B. Pro Marl Net C. Ave III. Maj Indiv Sale Moto Moto	geting Refund Total Property Tax Refundss Total Aids/Credits perty Tax Data perty Tax Data perty Tax Data perty Tax Levy (Payable 1999) inty Levy Total Net X Capacity/Market Levy Cotal Net Tax Capacity/Market Levy Less Property Tax Credits Net Property Taxes Payable operty Valuation ket Valuation (1998 Assessment) Tax Capacity (1998 Assessment) Tax Capacity (1998 Assessment) or State Taxes vidual Income Tax (1998 filed 1999) es/Use Tax (Calendar 1998) or Vehicle Sales Tax (Calendar 1998) or Vehicle Sales Tax (Calendar 1998)	4 116 \$11,003 \$1,143 589 1,510 101 \$3,343 47 3,296 \$147,925 2,031 1.559 \$147,925 2,031 1.559 \$147,925 2,031 1.559 \$1,903 817 436 462 583 246	3.2 100.0 100.0 34.2% 17.6 45.2 3.0 100.0 100.0 42.8% 18.4 9.8 10.4	1 27 \$2,510 \$261 134 345 23 \$763 11 752 \$33,742 463 \$434 186 99 105	0 25 \$2,120 \$279 136 367 26 \$808 44 763 \$43,918 568 \$43,918 568	22 0 39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107

		REDWO	DD	SOUTHWEST (8)	STATE
I. Major State Aids/Credits	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
	(0003)	1 elcent			
A. Aids to Local Governments		44.00/	* 705	A 700	#7 00
Education Aid (1998-1999) Human Services Aid (Calendar 1998)	\$13,157	44.2%	\$765	\$736	\$722
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
County HACA City/Town HACA	966	3.0 3.2	56	53	41
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)	407				10
Regular (Homeowners) Regular (Renters)	487 232	66.6 31.7	28 13	22 13	16 22
Targeting Refund	12	1.7	13	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)	¢с 407	20.20/	¢040	¢005	¢074
County Levy City/Town Levy	\$5,427 2,516	36.3% 16.8	\$316 146	\$295 136	\$271 169
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
	Ψ20,007	100.0	ψ1,075	φ1,550	Ψ2,002

		RENVILL	E	SIX EAST (6E)	STATE
Majar State Aide/Credite	Amount	Demonst	Den Oenite	Dan Oanita	Den Oenite
I. Major State Aids/Credits	(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)	4.005	47.0	000	0.10	0.40
Medical Assistance Minnesota Family Investment Program	4,625 146	17.6 0.6	266 8	240 8	249 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	0,000	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) Criminal Justice Aid (Payable 1999)	182 76	0.7 0.3	10 4	4	5
Community Corrections Funding (1999)	192	0.3	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 Miscellaneous District HACA	72 15	0.3 0.1	4 1	12 1	7 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 C. Property Tax Refunds (98 filed 99)	603	100.0	35	53	67
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 Miscellaneous District Levy	6,782 730	41.7 4.5	389 42	339 28	405 175
Total Net Tax Capacity/Market Levy		100.0	\$935	\$778	\$1,019
Less Property Tax Credits			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) Motor Vehicle License Tax (Calendar 1998)	1,968 2,342	8.5 10.2	113 135	102 115	94 107
Motor Fuels Tax (Calendar 1998)	2,342 2,456	10.2	135	115	107
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

		RICE		SE MN (10)	STATE
	Amount				0
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments	* ~ - - / -		*	A- <i>i</i> -	ATAA
Education Aid (1998-1999) Human Services Aid (Calendar 1998)	\$37,745	53.7%	\$688	\$718	\$722
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 85	10 117	6 94
Total Local Government Aid (Calendar 1999)	4,646 5,691	6.6 8.1	85 104	96	94 79
Disparity Reduction Aid (Calendar 1999)	104	0.1	2	90	79 5
Criminal Justice Aid (Payable 1999)	315	0.1	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	0.0 100.0	0	0 59	67
Total Property Tax Credits C. Property Tax Refunds (98 filed 99)	3,342	100.0	61	59	07
Regular (Homeowners)	935	50.1	17	16	16
Regular (Renters)	909	48.7	17	16 16	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 \$27,427	4.4 100.0	30 \$682	30 \$783	175 \$1 010
Total Net Tax Capacity/Market Levy		100.0			\$1,019
Less Property Tax Credits			61 624	59	67
Net Property Taxes Payable	34,085		621	724	952
B. Property Valuation Market Valuation (1998 Assessment)	¢0 121 079		\$38,881	¢11 070	\$46,015
Net Tax Capacity (1998 Assessment)	\$2,134,073 28,981		\$38,881 528	\$41,372 581	\$46,015 744
C. Average NTC Tax Rate (Payable 1999)	1.089		520	301	/ 44
o. Average into tax hate (i ayable 1999)	1.003				
III. Major State Taxes					1
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
					1

			ROCK		SOUTHWEST (8)	STATE
		Amount				
Ι.	Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
	Aids to Local Governments					
A.	Education Aid (1998-1999)	\$7,395	45.0%	\$755	\$736	\$722
	Human Services Aid (Calendar 1998)	ψ1,000	45.070	ψ/00	φ/ 50	$\psi r Z Z$
	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 Total	84 3,535	0.5 21.5	9 361	13 432	15 435
	Highway Aid (Calendar 1999)	3,555	21.5	301	432	435
	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) Community Corrections Funding (1999)	40 122	0.2 0.7	4 12	4	6 14
	HACA (Payable 1999)	122	0.7	12	15	17
lí	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
		1,008	6.1	103	126	100
ь	Total Aids Property Tax Credite (Payable 1999)	16,434	100.0	1,677	1,684	1,456
р.	Property Tax Credits (Payable 1999) Education Homestead Credit	403	100.0	41	38	63
	Miscellaneous Credits	403	0.0	41	0	4
	Total Property Tax Credits	403	100.0	41	38	67
С.	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
П.	Property Tax Data					
	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		41 752	38	67
P	Net Property Taxes Payable Property Valuation	7,382		753	795	952
В.	Market Valuation (1998 Assessment)	\$568,909		\$58,046	\$56,154	\$46,015
	Net Tax Capacity (1998 Assessment)	6,448		658	430,194 669	744
C.	Average NTC Tax Rate (Payable 1999)	1.124				
111.	Major State Taxes					
	Individual Income Tax (1998 filed 1999)	\$5,142	43.5%	\$525	\$603	\$1,077
l	Sales/Use Tax (Calendar 1998)	2,357	19.9	240	331	553
	Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	998 1,075	8.4 9.1	102 110	102 113	94 107
	Motor Fuels Tax (Calendar 1998)	1,075	9.1 14.6	110	136	107
lí	Corporate Income Tax (Calendar 1998)	524	4.4	53	71	137
	Total State Taxes	\$11,827	100.0	\$1,207	\$1,356	\$2,082
1				. , -	· ,·	

Human Services Aki (Calendar 1998) 3,840 12.6 225 340 246 Medical Assistance Caneral Assistance including GAMC 165 0.5 10 33 33 General Assistance including GAMC 1465 0.5 10 33 33 Social Services Total 147 0.5 9 117 16 Miscellaneous Total 5,322 17.4 326 532 438 Highway Aid (Calendar 1999) Total 3,181 10.4 195 260 167 County Aid 0 0.0 0 14 221 314 99 County Aid 0 0.0 0 18 221 314 99 County Aid Total 3600 11.8 221 314 99 County Aid Total 700 0 0 8 5 County Aid Property Tax Credits (Payabie 1999) 79 0.3 5 5 10			ROSEAU		NW (1)	STATE
A. Aids to Local Governments Education Aid (1989-1989) Human Sevices Aid (Calendar 1988) Medical Assistance \$19,135 62.7% \$1,173 \$942 \$722 Monescal Family Investment Program General Assistance including GAMC 3,840 12.6 235 340 24 Sorial Services 1,445 3.8 70 132 11 16 Miscellaneous Total 147 0.5 9 17 16 Miscellaneous Total 5,322 17.4 326 532 433 Municipal Aid 0 0.0.0 0 14 22 314 94 Local Government Aid (Calendar 1999) Total 3,181 10.4 195 260 67 Community Corrections Funding (1989) Total 3,000 11.8 221 314 94 Control Hybrid Mid 3,181 10.4 195 260 76 76 Control Hybrid Mid Total Site Notice Nations (1989) 130 35 5 6 7 7 7 7 <t< th=""><th></th><th></th><th>_</th><th></th><th></th><th></th></t<>			_			
Education Aid (1989-1989) \$19,135 62.7% \$1,173 \$942 \$722 Human Services Aid (Calendar 1986) 3,840 12.6 255 340 24 Monescal Family Investment Program 25 0.1 2 11 16 General Assistance including GAMC 165 0.5 10 33 38 Social Services 1144 0.5 9 177 15 Miscellaneous Total 5,322 17.4 326 532 433 County Aid 0 0.0 0 144 226 667 Municipal Aid 0 0.00 0 14 221 314 940 Local Government Aid (Calendar 1999) 7 0.0 0 8 2 2 118 221 314 940 6 7 6 7 6 7 6 7 6 7 6 7 6 7 6 7 7 7 7 7	I. Major State Alds/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
Education Add (1988-1989) \$19,135 62.7% \$1,173 \$942 \$722 Human Services Aid (Calendar 1988) 3.440 12.6 235 340 246 Moncescia Family Investment Program 25 0.1 2 11 16 General Assistance 147 0.5 9 177 15 Social Services 1445 3.8 70 132 116 Minceptal Add 0 0.0 0 144 226 637 Municipal Aid 0 0.0 0 144 221 314 94 Local Government Aid (Calendar 1999) Total 3.000 11.8 221 314 94 Local Government Aid (Calendar 1999) 7 0.0 0 8 5 5 6 Community Corrections Funding (1999) 159 0.5 10 17 14 MACA (Pyable 1989) 77 0.3 5 5 6 Community Corrections Funding (1999) 159 0.	A. Aids to Local Governments					
Medical Assistance 3,840 12.6 2.35 3400 245 Minnesoti Family Investment Program General Assistance including GAMC 165 0.5 10 33 38 Social Services 1.145 3.8 70 132 116 Miscellaneous 1.147 0.5 9 177 11 Miscellaneous Total 5.322 17.4 326 532 435 County Aid 0 0.0 0 144 26 40 66 Municipal Aid 0 0.0 0 144 22 314 94 Local Government Aid (Calendar 1999) 67 0.0 0 8 5 5 Criminal Justice Aid (Payable 1999) 77 0.0 0 18 26 17 14 HACA (Payable 1999) 77 0.0 0 18 26 17 7 County HACA 410 1.3 25 47 44 55 10 117		\$19,135	62.7%	\$1,173	\$942	\$722
Minnesota Family Investment Program General Assistance Including GAMC 165 0.1 2 111 18 General Assistance Including GAMC 1,45 3.8 70 132 116 Miscellaneous Total 1,45 3.8 70 132 116 Miscellaneous Total 5,322 17.4 326 532 435 Highway Aid (Calendar 1999) 3,181 10.4 195 260 67 Municipal Aid 0 0.00 0 14 22 314 40 Local Government Aid (Calendar 1999) Total 3.800 11.8 221 314 49 Commy Aid Corrections Funding (1999) 70 0.3 5 5 6 6 7 14 ACA (Payable 1999) 70 0.3 5 11 17 14 Commy Aid (Carections Funding (1999) 159 0.5 10 17 7 Commy Locat Total Aids 657 9.5 11 3	Human Services Aid (Calendar 1998)					
General Assistance induding GAMC 165 0 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 33 433 343 44 44 34 34 34 34 34 34 34 34 34 34 34 34 34 34 34 34 34 34						249
Social Services 1.145 3.8 70 132 117 Miscellaneous Total 5.322 17.4 326 532 435 Highway Ait (Calendar 1999) 5.322 17.4 326 532 435 County Aid 3.181 10.4 195 260 67 Municipal Aid Total 700 0 14 221 314 Local Government Ait (Calendar 1999) Total 3667 2.2 40 106 97 Disparity Roduction Ait (Calendar 1999) Total 3667 2.2 40 106 97 Community Corrections Funding (1999) 79 0.3 5 5 6 6 Community Corrections Funding (1999) 159 0.5 10 17 14 Call Aids 30.506 100.0 1,870 2,051 1,456 Community Mach Total Aids 30,506 100.0 11 4 65 Cotal Property Tax Credits 669 100						18
Miscellaneous 147 0.5 9 17 14 Highway Aid (Calendar 1999) Total 5,322 17.4 326 532 438 County Aid 0 0.0 0 14 220 143 Township Aid Total 3,800 11.8 221 314 99 Local Covernment Aid (Calendar 1999) Total 3,600 11.8 221 314 99 Community Correctors Funding (1999) 79 0.3 5 5 6 Community Correctors Funding (1999) 159 5 10 17 14 HACA (Psyabe 1998) County HACA 410 1.3 225 47 46 School District HACA 410 1.3 25 17 100 1.547 5.1 95 100 County HACA Total Aids 30,506 100.0 1.870 2.051 1.456 Education Homestead Credits Total Aids 30,506 100.0 1.870 2.051						
Total 5.322 17.4 326 532 432 Highway Aid (Calendar 1999) 3,181 10.4 195 260 657 Municipal Aid Total 3,600 11.8 221 314 99 Local Government Aid (Calendar 1999) Total 3,600 11.8 221 314 99 Cammung Machan Aid (Calendar 1999) Total 3,657 2.2 40 106 75 Disparity Reduction Aid (Calendar 1999) Total 3,657 2.2 40 8 5 Community Corrections Funding (1999) Total 79 0.3 5 5 6 County HACA 421 1.4 266 17 7 6 1000 1,870 2,051 1,455 B. Property Tax Credits (Payable 1999) Cale 30,506 100.0 41 44 67 100 10 10 10 10 10 10 10 10 10 10 10 10 10 <t< td=""><th></th><td></td><td></td><td></td><td></td><td></td></t<>						
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Total 3,800 11.8 221 334 94 Local Government Aid (Calendar 1999) 657 2.2 400 106 75 Disparity Reduction Aid (Calendar 1999) 79 0.3 5 5 6 Community Corrections Funding (1999) 79 0.3 5 5 6 Community Corrections Funding (1999) 622 2.0 38 55 41 County HACA 410 1.3 25 47 4 Chron District HACA 421 1.4 26 17 7 Miscellaneous District HACA 433 0.3 6 7 6 Total 1547 5.1 95 126 100 1.4 Miscellaneous District HACA 4 0.5 0 111 4 665 99.5 41 33 63 Miscellaneous District HACA 93 3.3 100.0 21 205 39 11 4 67 2.1 0 0 <th></th> <td></td> <td></td> <td>-</td> <td></td> <td>21</td>				-		21
Local Government Aid (Calendar 1999) 657 2.2 400 106 77 Disparity Reduction Aid (Calendar 1999) 79 0.3 5 5 6 Community Corrections Funding (1999) 159 0.5 10 17 14 County HACA 622 2.0 38 55 41 City/Town HACA 410 1.3 255 47 46 County HACA 622 2.0 38 55 41 City/Town HACA 421 1.4 26 17 7 Miscellaneous District HACA 421 1.4 26 17 7 Total Total 50 11 44 0.5 0 11 4 Chotal Aids 30,506 100.0 1.870 2.051 1.456 Chotal Property Tax Credits 669 100.0 41 44 67 Chotal Aids/Credits 338 100.0 21 25 33 33 100 224	•	-		-		6
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Total 1,547 5.1 95 126 100 B. Property Tax Credits (Payable 1999) 30,506 100.0 1,870 2,051 1,456 Miscellaneous Credits 665 99.5 41 33 63 Miscellaneous Credits 669 100.0 41 44 67 Property Tax Refunds (98 filed 99) Regular (Homeowners) 107 31.7 7 100 22 Regular (Renters) 107 31.7 7 100 22 338 100.0 21 25 39 Total Aids/Credits \$31,513 100.0 \$1,932 \$2,120 \$1,562 II. Property Tax Levy (Payable 1999) \$380 00.0 21 25 39 County Levy 2,006 19.0 123 136 166 Miscellaneous District Levy 2,006 19.0 123 136 166 School District Levy 5,280 49.9 324 367 400 Miscellaneous District Lev						7
Total Aids 30,506 100.0 1,870 2,051 1,456 B. Property Tax Credits Miscellaneous Credits 665 99.5 41 33 66 Total Property Tax Credits 669 100.0 41 44 67 C. Property Tax Refunds (98 filed 99) Regular (Homeowners) Regular (Returds) 224 66.3 14 14 16 Targeting Refund 7 2.1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0<				-		6
B. Property Tax Credits (Payable 1999) Education Homestead Credit Miscellaneous Credits 665 99.5 41 33 63 Total Property Tax Credits 669 100.0 41 44 67 Regular (Homesowners) Regular (Renters) 224 66.3 14 14 16 Targeting Refund 7 2.10 0 0 0 225 39 In Property Tax Data 33 100.0 \$1,932 \$2,120 \$1,562 II. Property Tax Levy (Payable 1999) County Levy \$2,912 27.5% \$178 \$279 \$271 County Levy \$2,80 49.9 32.4 367 400 School District Levy \$2,80 49.9 32.4 367 400 Market Valuation \$547,411			-			
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Miscellaneous Credits Total Property Tax Credits 4 0.5 0 11 44 C. Property Tax Refunds (98 filed 99) Regular (Homeowners) Regular (Renters) 224 66.3 14 14 16 Targeting Refund 7 2.1 0 0 0 0 Total Property Tax Refunds Total Aids/Credits 338 100.0 21 25 39 Comporty Tax Levy (Payable 1999) County Levy City/Town Levy \$2,912 27.5% \$178 \$279 \$271 County Levy City/Town Levy \$2,912 27.5% \$178 \$279 \$271 Total Nick Levy City/Town Levy \$2,912 27.5% \$178 \$279 \$271 Total Net Tax Capacity/Market Levy \$2,80 49.9 324 367 400 Miscellaneous District Levy \$669 41 44 67 Net Property Taxs Payable 9,915 608 763 952 B. Property Valuation \$547,411 \$33,555 \$43,918 \$46,015 Net Tax Capacity (1998 Assessment) \$16,5		665	99.5	41	33	63
Total Property Tax Credits C. Property Tax Refunds (98 filed 99) Regular (Homeowners) Targeting Refund 669 100.0 41 44 67 Regular (Renters) Targeting Refund 224 66.3 14 14 16 Total Property Tax Refunds Total Aids/Credits 31.7 7 0 0 22 II. Property Tax Data 7 2.1 0 0 25 39 County Levy City/Town Levy S2,912 27.5% \$178 \$279 \$271 School District Levy Miscellaneous District Levy \$2,912 27.5% \$178 \$279 \$271 Total Net Tax Capacity/Market Levy Less Property Tax Credits Net Property Tax Credits 5.280 49.9 324 367 400 B. Property Valuation Market Valuation (1998 Assessment) \$547,411 \$33,555 \$43,918 \$46,015 Net Tax Capacity (1998 Assessment) \$10,878 51.6% \$667 \$627 \$1,077 Sales/Use Tax (Calendar 1998) \$1,817 7.5 97 99 99 94 Motor Vehicle License Tax (Calendar 1998) 1,581						4
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Total Property Tax Refunds Total Aids/Credits 338 100.0 21 25 39 II. Property Tax Data \$31,513 100.0 \$1,932 \$2,120 \$1,562 II. Property Tax Levy (Payable 1999) County Levy City/Town Levy \$2,912 27.5% \$178 \$279 \$271 County Levy City/Town Levy \$2,912 27.5% \$178 \$2279 \$271 School District Levy \$2,800 49.9 324 367 405 Miscellaneous District Levy \$2,800 49.9 324 367 405 Miscellaneous District Levy \$10,584 100.0 \$649 \$808 \$1,019 Less Property Tax Credits Net Property Taxes Payable \$547,411 \$33,555 \$43,918 \$46,015 R. Property Valuation Market Valuation (1998 Assessment) \$547,411 \$33,555 \$43,918 \$46,015 Net Tax Capacity (1998 Assessment) \$1,299 437 568 744 C. Average NTC Tax Rate (Payable 1999) \$10,878 51.6% \$667 \$627 \$1,077 Sales/Use Tax (Ca	Regular (Renters)	107	31.7	7	10	22
Total Aids/Credits \$31,513 100.0 \$1,932 \$2,120 \$1,562 II. Property Tax Data				-	-	0
II. Property Tax Data A. Property Tax Levy (Payable 1999) County Levy \$2,912 27.5% \$178 \$279 \$271 City/Town Levy \$2,006 19.0 123 136 166 School District Levy 5,280 49.9 324 367 400 Miscellaneous District Levy 5,280 49.9 324 367 400 Less Property Tax Credits 669 41 44 67 Net Property Taxes Payable 9,915 608 763 952 B. Property Valuation \$547,411 \$33,555 \$43,918 \$46,015 Net Tax Capacity (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) \$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) 1,689	Total Property Tax Refunds					39
A. Property Tax Levy (Payable 1999) County Levy \$2,912 27.5% \$178 \$279 \$271 City/Town Levy 2,006 19.0 123 136 165 School District Levy 386 3.6 24 26 175 Total Net Tax Capacity/Market Levy 386 3.6 24 26 175 Miscellaneous District 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 \$547,411 \$33,555 \$43,918 \$46,015 Net Tax Capacity (1998 Assessment) \$547,411 \$33,555 \$43,918 \$46,015 C. Average NTC Tax Rate (Payable 1999) \$1,299 437 568 744 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	Total Aids/Credits	\$31,513	100.0	\$1,932	\$2,120	\$1,562
A. Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy \$2,912 27.5% \$178 \$279 \$271 City/Town Levy School District Levy \$2,006 19.0 123 136 165 Miscellaneous District Levy 386 3.6 24 26 175 Total Net Tax Capacity/Market Levy Less Property Tax Credits Net Property Taxes Payable \$10,584 100.0 \$649 \$808 \$1,019 B. Property Valuation Market Valuation (1998 Assessment) \$547,411 \$33,555 \$43,918 \$46,015 Net Tax Capacity (1998 Assessment) \$547,411 \$33,555 \$43,918 \$46,015 Net Tax Capacity (1998 Assessment) \$547,411 \$33,555 \$43,918 \$46,015 C. Average NTC Tax Rate (Payable 1999) \$10,878 51.6% \$667 \$627 \$1,077 Sales/Use Tax (Calendar 1998) \$1,581 7.5 97 99 94 Motor Vehicle Sales Tax (Calendar 1998) 1,581 7.5 97 99 94 Motor Vehicle License Tax (Calendar 1998) 1,581 7.5 97 <td< td=""><th>II Property Tax Data</th><td></td><td></td><td></td><td></td><td></td></td<>	II Property Tax Data					
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Miscellaneous District Levy 386 3.6 24 26 175 Total Net Tax Capacity/Market Levy Less Property Tax Credits Net Property Taxes Payable \$10,584 100.0 \$649 \$808 \$1,019 B. Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) \$547,411 \$33,555 \$43,918 \$46,015 C. Average NTC Tax Rate (Payable 1999) \$547,411 \$33,555 \$43,918 \$46,015 Ill. Major State Taxes 7,129 437 568 744 Individual Income Tax (1998 filed 1999) \$10,878 51.6% \$667 \$627 \$1,077 Sales/Use Tax (Calendar 1998) 1,581 7.5 97 99 94 Motor Vehicle License Tax (Calendar 1998) 1,581 7.5 97 99 94 Motor Fuels Tax (Calendar 1998) 1,717 8.1 104 110 107 Motor Fuels Tax (Calendar 1998) 1,736 8.2 106 63 137						169
Total Net Tax Capacity/Market Levy Less Property Tax Credits Net Property Taxes Payable \$10,584 100.0 \$649 \$808 \$1,019 Net Property Taxes Payable 669 41 44 67 Net Property Valuation Market Valuation (1998 Assessment) 9,915 608 763 952 Net Tax Capacity (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) 1.299 437 568 744 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 License Tax (Calendar 1998) 1,581 7.5 97 99 94 Motor Fuels 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	School District Levy	5,280	49.9	324	367	405
Less Property Tax Credits Net Property Taxes Payable 669 9,915 41 608 44 763 952 B. Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) \$547,411 \$33,555 \$43,918 \$46,015 Net Tax Capacity (1998 Assessment) \$547,411 \$33,555 \$43,918 \$46,015 C. Average NTC Tax Rate (Payable 1999) 1.299 437 568 744 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 Fuels 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						175
Net Property Taxes Payable 9,915 608 763 952 B. Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (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) 1.299 437 568 744 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 Fuels 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			100.0	-		
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Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) \$547,411 \$33,555 \$43,918 \$46,015 C. Average NTC Tax Rate (Payable 1999) 7,129 437 568 744 III. Major State Taxes 1.299 1.299 567 \$627 \$1,077 Sales/Use Tax (Calendar 1998) \$10,878 51.6% \$667 \$627 \$1,077 Motor Vehicle Sales Tax (Calendar 1998) 1,581 7.5 97 99 94 Motor Fuels 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		9,915		608	763	952
Net Tax Capacity (1998 Assessment) 7,129 437 568 744 C. Average NTC Tax Rate (Payable 1999) 1.299 1.299 437 568 744 Ill. Major State Taxes 1.299 \$10,878 51.6% \$667 \$627 \$1,077 Sales/Use Tax (Calendar 1998) \$10,878 51.6% \$667 \$627 \$1,077 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		• • • •		A		• (= =)
C. Average NTC Tax Rate (Payable 1999) 1.299 III. Major State Taxes Individual Income Tax (1998 filed 1999) \$10,878 \$1.6% \$667 \$627 \$1,077 Sales/Use Tax (Calendar 1998) \$10,878 \$1.65 214 275 \$533 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					. ,	
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Individual Income Tax (1998 filed 1999) \$10,878 \$1.6% \$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	C. Average NTC Tax Rate (Payable 1999)	1.299				
Individual Income Tax (1998 filed 1999) \$10,878 \$1.6% \$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	III. Major State Taxes					<u> </u>
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		\$10,878	51.6%	\$667	\$627	\$1,077
Motor Vehicle License Tax (Calendar 1998)1,6998.1104110107Motor Fuels Tax (Calendar 1998)1,7178.1105132114Corporate Income Tax (Calendar 1998)1,7368.210663137		3,485				553
Motor Fuels Tax (Calendar 1998) 1,717 8.1 105 132 114 Corporate Income Tax (Calendar 1998) 1,736 8.2 106 63 137				-		94
Corporate Income Tax (Calendar 1998) 1,736 8.2 106 63 137						107
						114
I UIAI JIALE IAXES J21,090 IUU.U J1,293 J1,305 32.082						
	i otai State Taxes	⊅ 21,090	100.0	⊅ 1,293	\$1,305	⊅∠,∪ŏ ∠

		ST. LOUI	S	ARROWHEAD (3)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A Aido to Local Covernmento					
A. Aids to Local Governments Education Aid (1998-1999)	¢146.079	10 10/	\$738	¢767	\$700
Human Services Aid (Calendar 1998)	\$146,978	40.1%	\$7.30	\$767	\$722
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	6,115 261	1.7 0.1	31 1	22	21
Township Aid Total	23,956	0.1 6.5	120	3 147	6 94
Local Government Aid (Calendar 1999)	23,956 36,234	6.5 9.9	120	147	94 79
Disparity Reduction Aid (Calendar 1999)	11,220	3.1	56	41	, 9 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)	4 00 4	04.5	10		10
Regular (Homeowners)	1,904	31.5 67.7	10 21	9	16 22
Regular (Renters) Targeting Refund	4,085 48	0.8	21	18 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
	φ000,000	100.0	ψ1,00 2	ψ1,525	ψ1,002
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	Aa a - - -		* • • • • •	*	A 40 - 1 -
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

		SCOTT		METRO (11)	STATE
L Maion Otata Aida (Onadita	Amount				
I. Major State Aids/Credits	(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 Miscellaneous	5,044	5.8 0.5	62 5	113	116
Total	436 17,047	0.5 19.5	5 209	16 444	15 435
Highway Aid (Calendar 1999)	17,047	10.0	205		400
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
County HACA City/Town HACA	4,835 2,756	5.5 3.2	59 34	34 49	41 46
School District HACA	606	0.7	7	49 5	40
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) C. Average NTC Tax Rate (Payable 1999)	62,099 1.171		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
		4.7	95	92	94
Motor Vehicle Sales Tax (Calendar 1998)	7,766				
Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	9,423	5.7	116	108	107
Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998) Motor Fuels Tax (Calendar 1998)	9,423 10,602	5.7 6.4	130	103	114
Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	9,423	5.7			

		SHERBU	RNE	CENTRAL MN (7W)	STATE
I. Major State Aids/Credits	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)	\$40,034	09.0%	\$700	φουι	φ12Z
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	5.0 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)	4 000	4.0	20	00	
County HACA City/Town HACA	1,286 1,860	1.9 2.7	20 29	30 36	41 46
School District HACA	785	2.7 1.1	29 12	30 12	40 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 Total Aids/Credits	1,384	100.0	22	31	39
Total Alds/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 35	381 48	405 175
Miscellaneous District Levy Total Net Tax Capacity/Market Levy	2,181 \$64,505	3.4 100.0	\$1,021		\$1,019
Less Property Tax Credits	4,296 پون	100.0	φ1,021 68	\$014 60	۶۱,019 67
Net Property Taxes Payable	4,290 60,208		953	754	952
B. Property Valuation	00,200		900	/ 34	952
Market Valuation (1998 Assessment)	\$3,033,822		\$48,017	\$39,617	\$46,015
Net Tax Capacity (1998 Assessment)	\$3,033,022 57,988		918	41 پرونۍ 641	\$40,013 744
C. Average NTC Tax Rate (Payable 1999)	1.003		510	041	/ ++
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
					04
Motor Vehicle Sales Tax (Calendar 1998)	5,376	5.7	85	91	94
Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	5,376 5,984	6.3	95	101	107
Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998) Motor Fuels Tax (Calendar 1998)	5,376 5,984 7,316	6.3 7.7	95 116	101 121	107 114
Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	5,376 5,984	6.3	95	101	107

			SIBLEY		NINE (9)	STATE
		Amount	0.022			01/112
I. Major State Aids/Credits		(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)		0.400	45.0		007	0.40
Medical Assistance		3,482	15.8	232	227	249
Minnesota Family Investment Program General Assistance including GAMC		107 216	0.5 1.0	7 14	7 18	18 38
Social Services		1,965	1.0 8.9	131	10	30 116
Miscellaneous		136	0.9	9	11	15
Wiscondricous	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)		1.046	47	70	E0	41
County HACA City/Town HACA		1,046 920	4.7 4.2	70 61	53 47	41 46
School District HACA		131	4.2 0.6	9	47	40
Miscellaneous District HACA		10	0.0	9 1	1	6
	Total	2,106	9.6	140	108	100
Total		22,030	100.0	1,469	1,433	1,456
B. Property Tax Credits (Payable 199		,		.,	.,	.,
Education Homestead Credit	,,,	713	100.0	48	50	63
Miscellaneous Credits		0	0.0	0	2	4
Total Property Tax Cre	edits	713	100.0	48	52	67
C. Property Tax Refunds (98 filed 99)						_
Regular (Homeowners)	<i>'</i>	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 Refu		594	100.0	40	36	39
Total Aids/Cre	edits	\$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 \$11 60/	4.4 100.0	34 \$780	26 \$762	175 \$1,019
Total Net Tax Capacity/Market		\$11,694 712	100.0			
Less Property Tax Cre		713		48	52	67
Net Property Taxes Pay		10,981		732	710	952
B. Property Valuation		¢040.000			Ф ИТ 60 Г	\$46.04F
Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment)		\$848,200 8,708		\$56,558 581	\$47,665 600	\$46,015 744
C. Average NTC Tax Rate (Payable 1	999)	1.220		100	000	/ 44
. Average NTO TAX Nate (Fayable T	555)	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 Ta	axes	\$15,627	100.0	\$1,042	\$1,536	\$2,082

		STEARN	S	CENTRAL MN (7W)	STATE
I. Major State Aids/Credits	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
2			•		·
A. Aids to Local Governments	¢111.000	50.00/	\$005	\$004	#7 00
Education Aid (1998-1999) Human Services Aid (Calendar 1998)	\$111,906	59.6%	\$835	\$801	\$722
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 Local Government Aid (Calendar 1999)	9,531 11,146	5.1 5.9	71 83	69 52	94 79
Disparity Reduction Aid (Calendar 1999)	148	0.1		52 1	79 5
Criminal Justice Aid (Payable 1999)	745	0.1	6	5	5 6
Community Corrections Funding (1999)	1,936	1.0	14	14	14
HACA (Payable 1999)	1,000	1.0	17	14	1-7
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 54	381	405
Miscellaneous District Levy	7,215 \$95,934	7.5 100.0	\$ 716	48 \$814	175
Total Net Tax Capacity/Market Levy		100.0		-	\$1,019
Less Property Tax Credits	7,049		53	60 75 4	67
Net Property Taxes Payable	88,886		663	754	952
B. Property Valuation	* • • • • • • •		AO 4 O 4 O	\$22.24	
Market Valuation (1998 Assessment)	\$4,641,747		\$34,646	\$39,617	\$46,015
			521	641	744
Net Tax Capacity (1998 Assessment)	69,745				
C. Average NTC Tax Rate (Payable 1999)	1.213				
C. Average NTC Tax Rate (Payable 1999) III. Major State Taxes	1.213		A-		6
C. Average NTC Tax Rate (Payable 1999) III. Major State Taxes Individual Income Tax (1998 filed 1999)	1.213 \$96,921	41.9%	\$723	\$798	\$1,077
C. Average NTC Tax Rate (Payable 1999) III. Major State Taxes Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998)	1.213 \$96,921 77,922	33.7	582	434	553
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)	1.213 \$96,921 77,922 12,122	33.7 5.2	582 90	434 91	553 94
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)	1.213 \$96,921 77,922 12,122 13,373	33.7 5.2 5.8	582 90 100	434 91 101	553 94 107
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)	1.213 \$96,921 77,922 12,122 13,373 14,895	33.7 5.2 5.8 6.4	582 90 100 111	434 91 101 121	553 94 107 114
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)	1.213 \$96,921 77,922 12,122 13,373	33.7 5.2 5.8	582 90 100	434 91 101	553 94 107

			STEELE		SE MN (10)	STATE
		Amount				
Ι.	Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
Α.	Aids to Local Governments					
/	Education Aid (1998-1999)	\$26,009	54.7%	\$789	\$718	\$722
	Human Services Aid (Calendar 1998)	· · · · · ·		•	• -	Ť
	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)	0.470	0.7	00	00	07
	County Aid	3,178	6.7	96	92	67
	Municipal Aid Township Aid	639 217	1.3 0.5	19 7	16 10	21 6
	Township Ald	4,033	0.5 8.5	, 122	10	94
	Local Government Aid (Calendar 1999)	3,616	7.6	122	96	79
	Disparity Reduction Aid (Calendar 1999)	91	0.2	3	7	, 9 5
	Criminal Justice Aid (Payable 1999)	160	0.2	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
В.	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
П.	Property Tax Data					
Α.	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
В.	Property Valuation					
1	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					
<u> </u>	Individual Income Tax (1998 filed 1999)	\$27,609	45.0%	\$838	\$886	\$1,077
	Sales/Use Tax (Calendar 1998)	16,698	43.0 <i>%</i> 27.2	\$030 507	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
1	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
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		STEVEN	S	W CENTRAL (4)	STATE
	Amount	_	_	- ()	_
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments Education Aid (1998-1999)	\$6.757	40.3%	\$641	\$755	\$722
Human Services Aid (Calendar 1998)	ф 0,757	40.3%	Φ04 Ι	φ700	φ12Z
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)	4.004		477	407	
County Aid	1,864	11.1	177	137	67
Municipal Aid	167 211	1.0 1.3	16	12	21
Township Aid Total	2,242	1.3	20 213	15 164	6 94
Local Government Aid (Calendar 1999)	2,242	13.4 8.4	133	90	94 79
Disparity Reduction Aid (Calendar 1999)	145	0.4	135	2	, 9 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)				10	
Education Homestead Credit	360 1	99.8 0.2	34	48	63
Miscellaneous Credits Total Property Tax Credits	361	100.0	0 34	19 67	67
C. Property Tax Refunds (98 filed 99)	301	100.0	34	67	07
Regular (Homeowners)	190	54.0	18	15	16
Regular (Renters)	190	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 Miscellaneous District Levy	3,765	46.9	357	315	405
-	297 ¢9 025	3.7 100.0	28 \$762	32 \$740	175
Total Net Tax Capacity/Market Levy	\$8,025	100.0			\$1,019
Less Property Tax Credits	361		34 727	67 673	67 952
Net Property Taxes Payable B. Property Valuation	7,664		121	0/3	<u> </u>
Market Valuation (1998 Assessment)	\$489,912		\$46,503	\$44,177	\$46,015
Net Tax Capacity (1998 Assessment)	\$469,912 5,798		\$46,503 550	\$44,177 572	\$40,015 744
C. Average NTC Tax Rate (Payable 1999)	1.265		550	512	/
	1.205				
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
	981	6.8	93	94	94
Motor Vehicle Sales Tax (Calendar 1998)	001				1
Motor Vehicle License Tax (Calendar 1998)	1,160	8.0	110	102	107
Motor Vehicle License Tax (Calendar 1998) Motor Fuels Tax (Calendar 1998)	1,160 987	6.8	94	137	114
Motor Vehicle License Tax (Calendar 1998)	1,160				

		SWIFT		MN VALLEY (6W)	STATE
	Amount			· · · · · · · · · · · · · · · · · · ·	
I. Major State Aids/Credits	(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)	φ0,007	40.070	φ/ 55	φστη	$\psi i \Sigma \Sigma$
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 Highway Aid (Calendar 1999)	6,085	28.5	537	504	435
County Aid	2,613	12.2	230	235	67
Municipal Aid	2,010	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)	0.07				10
Regular (Homeowners) Regular (Renters)	227 130	62.8 36.0	20 11	28 14	16 22
Targeting Refund	4	30.0 1.2	0	14	0
Total Property Tax Refunds	361	100.0	32	43	39
Total Aids/Credits	\$22,080	100.0	\$1,947	\$2,102	\$1,562
	<i> </i>		<i>4</i> · 9 · · ·	<i> </i>	<i>•••••</i>
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	32 810	67
Net Property Taxes Payable	8,451		745	010	952
B. Property Valuation Market Valuation (1998 Assessment)	\$547,960		\$48,330	\$52,889	\$46,015
Net Tax Capacity (1998 Assessment)	6,371		\$40,330 562	¢52,889 590	\$40,013 744
C. Average NTC Tax Rate (Payable 1999)	1.274		002	000	1 1 1
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
				105	94
Motor Vehicle Sales Tax (Calendar 1998)	1,132	8.6	100	105	
Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	1,132 1,273	9.7	112	119	107
Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998) Motor Fuels Tax (Calendar 1998)	1,132 1,273 1,429	9.7 10.8	112 126	119 130	107 114
Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	1,132 1,273	9.7	112	119	107

			TODD		FIVE (5)	STATE
		Amount	IODD			OTAL
Ι.	Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
Α.	Aids to Local Governments	* • • • • • •		* · · · · · ·	A a a i	A
	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)	0.447	7.0		100	07
	County Aid	3,417	7.0 0.0	141	120	67
	Municipal Aid Township Aid	0 771	0.0 1.6	0 32	7 14	21 6
	Township Ald	4,188	8.6	173	14	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
1	Community Corrections Funding (1999)	438	0.9	18	16	14
l	HACA (Payable 1999)					
l	County HACA	1,704	3.5	70	46	41
	City/Town HACA School District HACA	767 645	1.6 1.3	32 27	32 15	46 7
	Miscellaneous District HACA	10	0.0	0	10	6
	Total	3,126	6.4	129	93	100
	Total Aids	48,606	100.0	2,009	1,707	1,456
В.	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 Total Aids/Credits	729	100.0	30	32	39
	Total Alds/Credits	\$50,212	100.0	\$2,076	\$1,801	\$1,562
Ш.	Property Tax Data					
	Property Tax Levy (Payable 1999)					
	County Levy	\$5,869	45.1%	\$243	\$281	\$271
l	City/Town Levy	2,198	16.9	91	137	169
l	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
В.	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				
	Major State Taxes					
<u> </u>	Major State Taxes Individual Income Tax (1998 filed 1999)	\$9,258	43.5%	\$383	\$605	\$1,077
1	Sales/Use Tax (Calendar 1998)	¢9,∠58 3,586	43.5% 16.8	ააია 148	φουσ 437	553
	Motor Vehicle Sales Tax (Calendar 1998)	2,292	10.8	95	98	94
1	Motor Vehicle License Tax (Calendar 1998)	2,202	10.9	96	106	107
1	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 Alds/Credits Amount Amount Per Capita Per Capit			TRAVER	SE	W CENTRAL (4)	STATE
A. Aids to Local Governments Education Ald (1998) Human Sources Att (Calendar 1998) Medical Assistance \$3.016 31.6% \$716 \$755 \$722 Minescel Family Investment Program General Assistance including GAMC 2.004 21.0 476 2.08 2.49 Minescel Family Investment Program General Assistance including GAMC 577 0.6 14 14 15 Social Services 679 7.1 161 134 16 Minecellaneous Total 2.926 30.7 695 477 435 Municipal Aid 0 0.0 0 12 21 16 6 County Aid 16835 19.2 436 137 67 11 2 5 6 Community Corrections Funding (1999) 16 0.2 4 5 6 6 6 11 17 14 Desprity Reduction Ald (Calendar 1999) 16 0.2 4 5 6 6 6 11 77 14 Desprity Reduction Funding (1999) 4	I. Major State Aids/Credits	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
Education Add (1989) \$3.016 31.0% \$716 \$755 \$722 Human Savines Add (Calendar 1989) 2.004 21.0 476 288 249 Monescence Including GAMC 368 31.6% \$716 278 288 249 Social Services a 677 7.1 161 13.4 116 31.4 116 13.4 116 Miscellanceus 57 0.6 144 14.4 14 15 Highway Add (Calendar 1999) Total 2.926 30.7 655 477 435 County Add 0 0.0 0 12 21 5 6 County Add 1.835 19.2 445 164 94 94 94 94 94 94 94 94 94 94 94 94 94 94 94 95 11 12 10 10 10 10 10 10 10 10 10 10 10						
Human Services Add (Calender 1998) Medical Assistance 2,004 21.0 476 228 249 Monecola Family Investment Program General Assistance Including GAMC 679 7.1 161 134 116 Maccella Assistance Including GAMC 679 7.1 161 134 116 Maccella Assistance Including GAMC 679 7.1 161 134 116 Maccella Assistance Including GAMC 679 7.1 161 134 116 Maccella Assistance Including GAMC 0.00 0 12 211 125 436 137 67 Maccella Covernment Aid (Calendar 1999) 18.35 19.2 436 137 167 Disparity Reduction Aid (Calendar 1999) 16 0.2 4 5 6 Community Corrections Funding (1999) 46 5.2 118 51 41 Courty HACA 249 5 00 1 12 7 Maccellaneous District HACA 248 2.6 59 3.5 48 <t< td=""><td></td><td>¢2.046</td><td>24 60/</td><td>¢716</td><td>¢766</td><td>¢700</td></t<>		¢2.046	24 60/	¢716	¢766	¢700
Medical Assistance 22,004 21.0 47.6 288 249 Minnesoti Family Investment Program General Assistance including GAMC 146 1.5 35 29 38 Social Services 679 7.1 161 134 116 Miscellaneous 67 0.6 14 14 15 Minopal Aid 0 0.0 0 12 21 County Val 1.835 19.2 436 137 67 Municipal Aid 0 0.0 0 12 21 Township Aid 70al 2.049 21.5 487 164 94 Local Government Aid (Calendar 1999) 675 7.1 160 90 79 Disparity Reduction Aid (Calendar 1999) 64 0.5 11 17 14 HACA (Pyable 1999) 64 0.5 118 51 41 County HACA 2248 2.6 59 35 466 School District HACA 248		\$3,016	31.6%	\$716	\$755	\$722
Mnnesota Family Investment Program General Assistance including GAMC 141 0.4 10 12 18 General Assistance including GAMC 679 7.1 161 134 116 Miscellaneous 70 6.6 14 14 15 Miscellaneous 70 6.6 14 14 15 County Aid 0.00 0 12 21 Township Aid Total 2.494 21.5 487 164 94 Local Government Aid (Calendar 1999) 16.75 7.1 160 90 79 Disparity Reduction Aid (Calendar 1999) 16 0.2 4 5 6 Commy HACA Payable 1999) 16 0.2 4 5 6 Commy HACA Payable 1999) 16 0.2 4 5 6 Commy HACA Payable 1999) 16 0.2 4 5 6 Commy HACA Payable 1999) 16 0.2 1 12 7 </td <td></td> <td>2.004</td> <td>21.0</td> <td>476</td> <td>288</td> <td>249</td>		2.004	21.0	476	288	249
General Assistance including GAMC 146 1.5 35 29 38 Social Services 679 7.1 161 134 116 Miscellaneous Total 2.926 30.7 665 477 435 Minoipal Aid 0 0.0 0 12 2.1 116 6 County Aid 1.835 19.2 4.46 137 67 7.1 160 90 79 County Aid 1.835 19.2 4.46 137 67 7.1 160 90 79 Disparity Reduction Aid (Calendar 1999) 675 7.1 160 90 79 Disparity Reduction Aid (Calendar 1999) 64 0.5 11 17 14 County HACA 248 2.6 59 35 64 School District HACA 22 2.2 5 3 6 County HACA 224 5 3.6 6 100 100 100 100		,		-		
Miscellaneous 57 0.6 14 14 15 Highway Aid (Calendar 1999) County Aid Total 2,926 30.7 685 477 435 County Aid 1,835 19.2 436 127 67 Township Aid 1,24 22.5 487 164 99 Disparity Reduction Aid (Calendar 1999) 675 7.1 160 90 79 Disparity Reduction Aid (Calendar 1999) 675 7.1 160 90 79 Corminal Justica Aid (Payabia 1999) 66 5.2 118 51 441 Chyr Town HACA 248 2.6 59 35 46 School District HACA 22 0.2 1 122 7 Miscellaneous District HACA 22 0.2 5 3 6 Chyr Town HACA 284 2.6 59 35 46 School District HACA 23 2.7 1 100 100 Total Aids 9,545		146	1.5	35	29	38
Total 2,926 30.7 695 477 435 Highway Aid (Calendar 1999) 1835 19.2 436 137 677 Municipal Aid 0 0.00 0 12 21 Township Aid Total 2049 2215 437 1164 94 Local Government Aid (Calendar 1999) 66 0.5 11 27 56 Oriminal Justice Aid (Payable 1999) 66 0.2 4 5 6 Community Corrections Funding (1999) 45 0.5 11 17 14 County HACA 248 2.6 59 35 46 County HACA 248 2.6 59 35 46 County HACA 248 2.6 59 36 6 School District HACA 70 8.1 183 100 100 Miscellaneous District HACA 19 9.5.4 2.8 48 63 Miscellaneous District HACA 100.0 30	Social Services	679		161	134	
Highway Aid (Calendar 1999) County Aid Municipal Aid 1835 19.2 436 137 677 Township Aid 10 0.00 0.0 12 217 Township Aid Total 2.049 21.5 487 164 94 Local Government Aid (Calendar 1990) 675 7.1 160 90 79 Disparity Reduction Aid (Calendar 1990) 675 7.1 160 90 79 Disparity Reduction Aid (Calendar 1990) 675 7.1 160 90 79 Community Corrections Funding (1999) 45 0.5 11 177 14 HACA (Psyabe 1999) County HACA 248 2.6 59 35 46 County HACA 22 0.2 1.33 100 100 100 Total Aids 9,545 100.0 3.2,266 1,609 1,456 Education Homestead Credits 6 4.6 1 19 4 100 10.0 15 22 <td< td=""><td></td><td>-</td><td></td><td></td><td></td><td></td></td<>		-				
County Aid 1835 19.2 436 137 67 Municipal Aid Total 214 2.2 51 115 6 Local Government Aid (Calendar 1999) Total 2.049 215 487 164 94 Deparity Reduction Aid (Calendar 1999) 47 0.5 11 2 5 Criminal Justice Aid (Payable 1999) 45 0.5 11 17 14 County HACA 248 2.6 59 33 6 County HACA 248 2.0 5 3 6 School District HACA 22 0.0 1 12 7 Miscellaneous District HACA 5 0.00 1.600 1.600 1.000 100 Education Homestaad Credit 19 95.4 2.8 4.8 6.3 6 Total Aids 770 8.1 16 15 16 15 16 Regular (Homeowneres) 6.6 60.4 16 15 1		2,926	30.7	695	477	435
Municipal Aid Township Aid 0 0.0 0 12 21 Township Aid Total 214 2.2 51 156 6 Local Government Aid (Calendar 1999) 675 7.1 160 90 79 Disparity Reduction Aid (Calendar 1999) 675 7.1 160 90 79 Communy Corrections Funding (1999) 16 0.2 4 5 6 Communy Corrections Funding (1999) 16 0.2 4 5 6 County HACA 248 2.6 59 3.5 46 Chyrom HACA 248 2.6 59 3.5 46 Chyrom HACA 22 0.2 5 3 6 School District HACA 22 0.2 5 3 6 Miscellaneous District HACA 22 0.2 5 3 6 Property Tax Credits Gaybale 1999) 5 100.0 2.266 1,609 1,456 Miscellaneous District HACA <td></td> <td>1 925</td> <td>10.2</td> <td>126</td> <td>127</td> <td>67</td>		1 925	10.2	126	127	67
Township Aid Total Total 214 2.2 51 115 6 Local Government Aid (Calendar 1999) Calendar 1999) 2049 215 447 164 94 Disparity Reduction Aid (Calendar 1999) 47 0.5 11 2 5 Criminal Justice Aid (Payable 1999) 45 0.5 11 17 14 Communty Corrections Funding (1999) 45 0.5 11 17 14 Child Town HACA 248 2.6 59 33 6 School District HACA 5 0.0 1 12 7 County HACA 249 5.45 100.0 2.266 1,609 1,456 B. Property Tax Credits (Payable 1999) Education Homestead Credit 19 95.4 28 48 63 Miscellaneous Credits 19 95.4 28 48 63 Total Property Tax Credits (Payable 1999) 66 60.4 16 15 16 Regular (Homeowneres) 77 </td <td></td> <td>,</td> <td></td> <td></td> <td></td> <td>-</td>		,				-
Total 2.049 21.5 447 164 94 Local Government Aid (Calendar 1999) 675 7.1 180 90 79 Disparity Reduction Aid (Calendar 1999) 16 0.2 4 5 6 Community Corrections Funding (1999) 16 0.2 4 5 6 Community Corrections Funding (1999) 45 0.5 11 17 14 Chity Corrections Funding (1999) 45 0.5 11 17 14 Chity Corrections Funding (1999) 45 0.5 11 17 14 Chity Corrections Funding (1999) 45 0.5 11 12 7 Miscellaneous District HACA 22 0.2 5 3 6 Total Aids 9,545 100.0 2,266 1,609 1,456 B. Property Tax Credits (Payable 1999) 66 60.4 16 15 16 Guardianeous Credit 70 10 0.0 10 15 22		-		-		
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 Clay Town HACA 496 5.2 118 61 41 City/Town HACA 248 2.6 59 35 46 School District HACA 5 0.0 1 12 7 Total ACI 770 8.1 183 100 100 Total Property Tax Credits Total Aids 9,545 100.0 2,266 1,609 1,456 Education Homestead Credit 119 9 5.4 28 48 63 Miscellaneous Credits 6 6.6 16 15 16 125 100.0 30 67 67 C. Property Tax Credits 125 </td <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td>				-		-
Criminal Justice Aid (Payable 1999) 16 0.2 4 5 6 Community Corrections Funding (1999) 45 0.5 11 17 14 ACA (Payable 1999) 496 5.2 118 51 41 City/Town HACA 22 0.2 5 3 6 School District HACA 5 0.0 1 12 7 Total Total 770 8.1 183 100 100 Total Aids 9,545 100.0 2,266 1,609 1,456 B. Property Tax Credits 6 6.6 1 19 4 Total Property Tax Credits 6 6.6 1 19 4 Total Property Tax Refunds 3 2.7 1 0 0 0 Total Aids/Credits 59,779 100.0 \$2,322 \$1,707 \$1,562 II. Property Tax Data 4 72 573 315 40 32 175 Miscellaneous	Local Government Aid (Calendar 1999)		7.1	160	90	79
Community Corrections Funding (1999) HACA (Payable 1999) County HACA 45 0.5 11 17 14 County HACA 248 2.6 59 35 46 City/Town HACA 248 2.6 59 35 46 School District HACA 22 0.2 5 3 6 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 Total Aids/ 111 95.4 28 48 63 Miscellaneous Credits 6 4.6 1 19 4 Miscellaneous Credits 6 6.6 16 15 16 Regular (Homeowners) Refunds (98 filed 99) 3 2.7 1 0 0 Total Aids/Credits \$9,779 100.0 \$2,322 \$1,707 \$1,562 II. Property Tax Levy (Payable 1999) 0.0.0 \$2,322 \$1,				11	2	-
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 Total 22 0.2 5 3 6 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 County Lavy Total Property Tax Credits 6 6.6 1 19 4 Miscellaneous Credits 119 95.4 28 48 63 Total Property Tax Ceredits 6 6.6 1 19 4 Guyalar (Homeowners) Regular (Homeowners) 66 60.4 16 15 16 Regular (Renters) 100.0 22,322 \$1,707 \$1,562 0 39 County Levy City/Town Levy <td< td=""><td></td><td></td><td></td><td>-</td><td>-</td><td>-</td></td<>				-	-	-
County HACA 496 5.2 118 51 41 City/Town HACA 248 2.6 59 35 46 School District HACA 22 0.2 5 3 6 Miscellaneous District HACA 22 0.2 5 3 6 Total Aids 9,545 100.0 2,266 1,609 1,456 B. Property Tax Credits (Payable 1999) Education Homestead Credit 6 4.6 1 19 4 Total Property Tax Credits (Payable 1999) 66 6.0.4 16 15 16 Regular (Homeswners) 840 37.0 10 15 22 Total Property Tax Refunds 3 2.7 1 0 0 Total Aids/Credits 701 15 22 \$1,707 \$1,562 II. Property Tax Levy (Payable 1999) 2.414 47.2 573 315 405 CityTown Levy 679 13.3 16 114 169 School Distriet Levy </td <td></td> <td>45</td> <td>0.5</td> <td>11</td> <td>17</td> <td>14</td>		45	0.5	11	17	14
City/Town HACA 248 2.6 59 35 46 School District HACA 122 0.2 5 3 6 Total Aids 9,545 100.0 2,266 1,609 1,456 B. Property Tax Credits (Payable 1999) 119 95.4 28 48 63 Miscellaneous Credits 119 95.4 28 48 63 Miscellaneous Credits 6 4.6 1 19 4 Total Aids 77 10.0 30 67 67 C. Property Tax Refunds (98 filed 99) 66 60.4 16 15 16 Regular (Retures) 3 2.7 1 0 0 0 Total Aids/Credits \$9,779 100.0 \$2,322 \$1,707 \$1,562 II. Property Tax Levy (Payable 1999) 2.414 47.2 573 315 405 City/Town Levy \$1,839 35.9% \$437 \$278 \$271 City/Town Levy \$1,819		400	5.0	440		
School District HACA Miscellaneous District HACA 5 0.0 1 12 7 Miscellaneous District HACA Total Aids 9,545 100.0 2,266 1,609 1,456 B. Property Tax Credits (Payable 1999) Education Homestead Credit 19 95.4 28 48 63 Miscellaneous Credits Total Aids 6 4.6 1 19 4 Regular (Homeowners) Regular (Renters) 66 60.4 16 15 16 Regular (Renters) 100.0 26 30 39 39 100.0 20 30 39 A. Property Tax Data 109 100.0 \$2,322 \$1,707 \$1,652 II. Property Tax Capacity/Market Levy \$1,839 35.9% \$437 \$278 \$271 Guiny Levy \$1,839 35.9% \$437 \$278 \$271 \$1,019 Miscellaneous District Levy 125 30 67 67 67 67 Miscellaneous District Levy \$1,219 100.0				-		
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Miscellaneous District Levy 187 3.6 44 32 175 Total Net Tax Capacity/Market Levy Less Property Tax Credits Net Property Taxes Payable \$5,119 100.0 \$1,215 \$740 \$1,019 B. Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) \$380,262 \$90,281 \$44,177 \$46,015 C. Average NTC Tax Rate (Payable 1999) 1.103 572 744 Ill. Major State Taxes \$2,161 44.2% \$513 \$590 \$1,077 Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) \$2,161 44.2% \$513 \$590 \$1,077 Motor Vehicle License Tax (Calendar 1998) 644 13.2 153 102 107 Motor Vehicle License Tax (Calendar 1998) 492 10.1 117 137 114 Corporate Income Tax (Calendar 1998) 492 10.1 117 137 114						
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Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) \$380,262 \$90,281 \$44,177 \$46,015 C. Average NTC Tax Rate (Payable 1999) 1.103 1,019 572 744 III. Major State Taxes 1,019 \$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 Fuels 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		4,994		1,180	6/3	992
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		WABASH	IA	SE MN (10)	STATE
	Amount	_			
I. Major State Aids/Credits	(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 Social Services	308	0.8 4.7	15	25	38 116
Miscellaneous	1,824 205	4.7 0.5	86 10	108 13	116
Total	7,272	18.9	344	369	435
Highway Aid (Calendar 1999)	.,		0		
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 1.1	12	16 0	22 0
Targeting Refund	8	1.1	0		
I I I I I I I I I I I I I I I I I I I	720	100.0	25	-	Ű
Total Property Tax Refunds Total Aids/Credits	729 \$40 530	100.0	<u>35</u> \$1 919	32	39
Total Property Tax Refunds Total Aids/Credits	729 \$40,530	<u>100.0</u> 100.0	35 \$1,919	-	Ű
Total Aids/Credits II. Property Tax Data				32	39
Total Aids/Credits				32	39
Total Aids/Credits II. Property Tax Data A. Property Tax Levy (Payable 1999) County Levy	\$40,530 \$5,591			32	39
Total Aids/Credits II. Property Tax Data A. Property Tax Levy (Payable 1999) County Levy City/Town Levy	\$40,530 \$5,591 2,334	100.0 40.0% 16.7	\$1,919 \$265 111	32 \$1,516 \$241 154	39 \$1,562 \$271 169
Total Aids/Credits II. Property Tax Data A. Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy	\$40,530 \$5,591 2,334 5,521	40.0% 16.7 39.5	\$1,919 \$265 111 261	32 \$1,516 \$241 154 358	39 \$1,562 \$271 169 405
Total Aids/Credits II. Property Tax Data A. Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy Miscellaneous District Levy	\$40,530 \$5,591 2,334 5,521 548	40.0% 16.7 39.5 3.9	\$1,919 \$265 111 261 26	32 \$1,516 \$241 154 358 30	39 \$1,562 \$271 169 405 175
Total Aids/Credits II. Property Tax Data A. Property Tax Levy (Payable 1999) County Levy City/Town Levy City/Town Levy School District Levy Miscellaneous District Levy Total Net Tax Capacity/Market Levy	\$40,530 \$5,591 2,334 5,521 548 \$13,995	40.0% 16.7 39.5	\$1,919 \$265 111 261 26 \$663	32 \$1,516 \$241 154 358 30 \$783	39 \$1,562 \$271 169 405 175 \$1,019
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	\$40,530 \$5,591 2,334 5,521 548 \$13,995 1,244	40.0% 16.7 39.5 3.9	\$1,919 \$265 111 261 26 \$663 59	32 \$1,516 \$241 154 358 30 \$783 59	39 \$1,562 \$271 169 405 175 \$1,019 67
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	\$40,530 \$5,591 2,334 5,521 548 \$13,995	40.0% 16.7 39.5 3.9	\$1,919 \$265 111 261 26 \$663	32 \$1,516 \$241 154 358 30 \$783	39 \$1,562 \$271 169 405 175 \$1,019
Total Aids/Credits II. Property Tax Data A. Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy Miscellaneous District Levy Miscellaneous District Levy Total Net Tax Capacity/Market Levy Less Property Tax Credits Net Property Taxes Payable B. Property Valuation	\$40,530 \$5,591 2,334 5,521 548 \$13,995 1,244 12,751	40.0% 16.7 39.5 3.9	\$1,919 \$265 111 261 26 \$663 59 604	32 \$1,516 \$241 154 358 30 \$783 59 724	39 \$1,562 \$271 169 405 175 \$1,019 67 952
Total Aids/Credits II. Property Tax Data A. Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy Miscellaneous 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)	\$40,530 \$5,591 2,334 5,521 548 \$13,995 1,244 12,751 \$887,577	40.0% 16.7 39.5 3.9	\$1,919 \$265 111 261 26 \$663 59 604 \$42,029	32 \$1,516 \$241 154 358 30 \$783 59 724 \$41,372	39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015
Total Aids/Credits II. Property Tax Data A. Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy Miscellaneous District Levy Miscellaneous District Levy Less Property Tax Credits Net Property Tax Credits Net Property Taxes Payable B. Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment)	\$40,530 \$5,591 2,334 5,521 548 \$13,995 1,244 12,751 \$887,577 10,380	40.0% 16.7 39.5 3.9	\$1,919 \$265 111 261 26 \$663 59 604	32 \$1,516 \$241 154 358 30 \$783 59 724	39 \$1,562 \$271 169 405 175 \$1,019 67 952
Total Aids/Credits II. Property Tax Data A. Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy Miscellaneous District Levy Miscellaneous District Levy Less Property Tax Credits Net Property Taxes Payable Net Property Taxes Payable B. Property Valuation Market Valuation (1998 Assessment) Market Valuation (1998 Assessment)	\$40,530 \$5,591 2,334 5,521 548 \$13,995 1,244 12,751 \$887,577	40.0% 16.7 39.5 3.9	\$1,919 \$265 111 261 26 \$663 59 604 \$42,029	32 \$1,516 \$241 154 358 30 \$783 59 724 \$41,372	39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015
Total Aids/Credits II. Property Tax Data A. Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy Miscellaneous District Levy Miscellaneous District Levy Less Property Tax Credits Net Property Tax Credits Net Property Taxes Payable B. Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) III. Major State Taxes	\$40,530 \$5,591 2,334 5,521 548 \$13,995 1,244 12,751 \$887,577 10,380	40.0% 16.7 39.5 3.9	\$1,919 \$265 111 261 26 \$663 59 604 \$42,029	32 \$1,516 \$241 154 358 30 \$783 59 724 \$41,372	39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015
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) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) III. Major State Taxes Individual Income Tax (1998 filed 1999)	\$40,530 \$5,591 2,334 5,521 548 \$13,995 1,244 12,751 \$887,577 10,380 1.222 \$15,793	40.0% 16.7 39.5 3.9 100.0 56.4%	\$1,919 \$265 111 261 26 \$663 59 604 \$42,029	32 \$1,516 \$241 154 358 30 \$783 59 724 \$41,372 581 \$886	39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015
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) 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)	\$40,530 \$5,591 2,334 5,521 548 \$13,995 1,244 12,751 \$887,577 10,380 1.222 \$15,793 4,196	100.0 40.0% 16.7 39.5 3.9 100.0 56.4% 15.0	\$1,919 \$265 111 261 26 \$663 59 604 \$42,029 492 \$748 199	32 \$1,516 \$241 154 358 30 \$783 59 724 \$41,372 581 \$886 398	39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553
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) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998)	\$40,530 \$5,591 2,334 5,521 548 \$13,995 1,244 12,751 \$887,577 10,380 1.222 \$15,793 4,196 2,178	40.0% 16.7 39.5 3.9 100.0 56.4% 15.0 7.8	\$1,919 \$265 111 261 26 \$663 59 604 \$42,029 492 \$748 199 103	32 \$1,516 \$241 154 358 30 \$783 59 724 \$41,372 581 \$886 398 96	39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94
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) Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	\$40,530 \$5,591 2,334 5,521 548 \$13,995 1,244 12,751 \$887,577 10,380 1.222 \$15,793 4,196 2,178 2,330	40.0% 16.7 39.5 3.9 100.0 56.4% 15.0 7.8 8.3	\$1,919 \$265 111 261 26 \$663 59 604 \$42,029 492 \$748 199 103 110	32 \$1,516 \$241 154 358 30 \$783 59 724 \$41,372 581 \$886 398 96 105	39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107
Total Aids/Credits II. Property Tax Data A. Property Tax Levy (Payable 1999) County Levy City/Town Levy School District Levy Miscellaneous 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 Notor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998) Motor Fuels Tax (Calendar 1998)	\$40,530 \$5,591 2,334 5,521 548 \$13,995 1,244 12,751 \$887,577 10,380 1.222 \$15,793 4,196 2,178 2,330 2,095	40.0% 16.7 39.5 3.9 100.0 56.4% 15.0 7.8 8.3 7.5	\$1,919 \$265 111 261 26 \$663 59 604 \$42,029 492 \$748 199 103 110 99	32 \$1,516 \$241 154 358 30 \$783 59 724 \$41,372 581 \$886 398 96 105 118	39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107 114
Total Aids/Credits II. Property Tax Data A. Property Tax Levy (Payable 1999) County Levy City/Town Levy City/Town Levy School District Levy Miscellaneous District Levy Miscellaneous District Levy Less Property Tax Credits Net Tax Capacity/Market Levy Less Property Tax Credits Net Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999) Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998) Motor Vehicle License Tax (Calendar 1998)	\$40,530 \$5,591 2,334 5,521 548 \$13,995 1,244 12,751 \$887,577 10,380 1.222 \$15,793 4,196 2,178 2,330	40.0% 16.7 39.5 3.9 100.0 56.4% 15.0 7.8 8.3	\$1,919 \$265 111 261 26 \$663 59 604 \$42,029 492 \$748 199 103 110	32 \$1,516 \$241 154 358 30 \$783 59 724 \$41,372 581 \$886 398 96 105	39 \$1,562 \$271 169 405 175 \$1,019 67 952 \$46,015 744 \$1,077 553 94 107

		WADENA	١	FIVE (5)	STATE
L Major State Aide/Credite	Amount	Demonst	Den Ornite	Den Oenite	Den Oenite
I. Major State Aids/Credits	(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 Total	225 9,294	0.7 29.2	17 694	16 499	15 435
Highway Aid (Calendar 1999)	9,294	29.2	094	499	433
County Aid	2,553	8.0	191	120	67
Municipal Aid	2,000	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 6	0.6 0.0	13 0	15 1	7
Miscellaneous District HACA Total	1,065	0.0 3.3	0 79	93	6 100
Total Aids	31,822	100.0	2,375	1,707	1,456
B. Property Tax Credits (Payable 1999)	51,022	100.0	2,375	1,707	1,450
Education Homestead Credit	492	100.0	37	55	63
Miscellaneous Credits	492	0.0	0	7	03 4
Total Property Tax Credits	492	100.0	37	61	67
C. Property Tax Refunds (98 filed 99)	452	100.0	57		07
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	* ****		Aa- a-a		* + * * *
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	¢4 246	\$1,443	¢2 002
	ΨΙ1,020	100.0	\$1,316	₽1,44 3	\$2,082

			WASECA	۱.	NINE (9)	STATE
	Major State Aids/Credits	Amount	Dereent	Dar Capita		Dor Conito
Ι.	Major State Alds/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
Α.	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 Total	178 5.805	0.6 19.0	9 299	11 378	15 435
	Highway Aid (Calendar 1999)	5,605	19.0	299	576	435
	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 Miscellaneous District HACA	10 12	0.0	0	7	7
	MISCEIIANEOUS DISTRICT HACA		0.0 6.9	1 108	1 108	6 100
	Total Aids	30,483	100.0	1,571	1,433	1,456
B	Property Tax Credits (Payable 1999)	50,405	100.0	1,571	1,433	1,430
Б.	Education Homestead Credit	1,022	89.0	53	50	63
	Miscellaneous Credits	126	11.0	6	2	4
	Total Property Tax Credits		100.0	59	52	67
C	Property Tax Refunds (98 filed 99)	1,147	100.0	00	02	
0.	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
				·		
	Property Tax Data					
Α.	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		100.0	\$790	\$762	\$1,019
	Less Property Tax Credits			59	52	67
	Net Property Taxes Payable	14,174		731	710	952
В.	Property Valuation	*		• • • • • = •	*	A (A A A A
	Market Valuation (1998 Assessment)	\$905,165		\$46,651	\$47,665	\$46,015
	Net Tax Capacity (1998 Assessment)	10,610		547	600	744
C.		10,610		547	600	744
	Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999)	10,610		547	600	744
	Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Major State Taxes	10,610 1.264	48.0%			
	Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Major State Taxes Individual Income Tax (1998 filed 1999)	10,610 1.264 \$12,377	48.0% 24.0	\$638	\$746	\$1,077
	Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Major State Taxes Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998)	10,610 1.264 \$12,377 6,180	24.0	\$638 319	\$746 388	\$1,077 553
	Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Major State Taxes Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998)	10,610 1.264 \$12,377 6,180 1,866		\$638	\$746	\$1,077
	Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) 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)	10,610 1.264 \$12,377 6,180 1,866 2,005	24.0 7.2	\$638 319 96	\$746 388 98	\$1,077 553 94
	Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Major State Taxes Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998)	10,610 1.264 \$12,377 6,180 1,866	24.0 7.2 7.8	\$638 319 96 103	\$746 388 98 108	\$1,077 553 94 107
	Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) 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)	10,610 1.264 \$12,377 6,180 1,866 2,005 1,765 1,576	24.0 7.2 7.8 6.8	\$638 319 96 103 91	\$746 388 98 108 114	\$1,077 553 94 107 114

	l l	WASHIN	GTON	METRO (11)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments	¢400 507	04.00/	* 057	\$004	*7 00
Education Aid (1998-1999) Human Services Aid (Calendar 1998)	\$130,507	64.9%	\$657	\$664	\$722
Medical Assistance	20,721	10.3	104	246	249
Minnesota Family Investment Program	1,106	0.6	6	240	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 6
Criminal Justice Aid (Payable 1999) Community Corrections Funding (1999)	957 1,954	0.5 1.0	5 10	7 13	6 14
HACA (Payable 1999)	1,904	1.0	10	13	14
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			962	1,156	952
B. Property Valuation	, -			,	1
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	•		A	±	* • •
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)		4.1	90	92	94
	17,788		100	400	407
Motor Vehicle License Tax (Calendar 1998)	20,968	4.8	106	108	107
Motor Vehicle License Tax (Calendar 1998) Motor Fuels Tax (Calendar 1998)	20,968 20,630	4.8 4.7	104	103	114
Motor Vehicle License Tax (Calendar 1998)	20,968	4.8			

			WATONV	VAN	NINE (9)	STATE
		Amount				
Ι.	Major State Aids/Credits	(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)	49,404	45.0%	\$015	φυυσ	φ12Z
	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 Highway Aid (Calendar 1999)	5,955	28.2	512	378	435
	County Aid	2,073	9.8	178	115	67
	Municipal Aid	_,010	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) Community Corrections Funding (1999)	57 298	0.3 1.4	5 26	5 15	6 14
	HACA (Payable 1999)	296	1.4	20	CI	14
	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
В.	Property Tax Credits (Payable 1999)					
	Education Homestead Credit	363	100.0 0.0	31	50	63 4
	Miscellaneous Credits Total Property Tax Credits	0 363	100.0	0 31	2 52	67
C	Property Tax Refunds (98 filed 99)	303	100.0	31	52	07
0.	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
	Property Tax Data					
Α.	Property Tax Levy (Payable 1999)					
	County Levy	\$3,976	44.7%	\$341	\$260	\$271
	City/Town Levy School District Levy	1,376	15.5 39.0	118 297	142 333	169 405
	Miscellaneous District Levy	3,463 69	0.8	6	26	175
	Total Net Tax Capacity/Market Levy				\$762	\$1,019
		\$8.884	100.0	3/0.5		
I		\$8,884 363	100.0	\$763 31		
	Less Property Tax Credits	363	100.0	31	52	67
В.	Less Property Tax Credits Net Property Taxes Payable		100.0			
В.	Less Property Tax Credits	363	100.0	31	52	67
	Less Property Tax Credits Net Property Taxes Payable Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment)	363 8,522 \$608,738 6,776	100.0	31 732	52 710	67 952
	Less Property Tax Credits Net Property Taxes Payable Property Valuation Market Valuation (1998 Assessment)	363 8,522 \$608,738	100.0	31 732 \$52,284	52 710 \$47,665	67 952 \$46,015
C.	Less Property Tax Credits Net Property Taxes Payable Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999)	363 8,522 \$608,738 6,776	100.0	31 732 \$52,284	52 710 \$47,665	67 952 \$46,015
C.	Less Property Tax Credits Net Property Taxes Payable Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Major State Taxes	363 8,522 \$608,738 6,776 1.178		31 732 \$52,284 582	52 710 \$47,665 600	67 952 \$46,015 744
C.	Less Property Tax Credits Net Property Taxes Payable Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Major State Taxes Individual Income Tax (1998 filed 1999)	363 8,522 \$608,738 6,776 1.178 \$6,680	46.8%	31 732 \$52,284 582 \$574	52 710 \$47,665 600 \$746	67 952 \$46,015 744 \$1,077
C.	Less Property Tax Credits Net Property Taxes Payable Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Major State Taxes Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998)	363 8,522 \$608,738 6,776 1.178 \$6,680 2,774	46.8% 19.4	31 732 \$52,284 582 \$574 238	52 710 \$47,665 600 \$746 388	67 952 \$46,015 744 \$1,077 553
C.	Less Property Tax Credits Net Property Taxes Payable Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) Major State Taxes Individual Income Tax (1998 filed 1999) Sales/Use Tax (Calendar 1998) Motor Vehicle Sales Tax (Calendar 1998)	363 8,522 \$608,738 6,776 1.178 \$6,680 2,774 1,219	46.8% 19.4 8.5	31 732 \$52,284 582 \$574 238 105	52 710 \$47,665 600 \$746 388 98	67 952 \$46,015 744 \$1,077 553 94
C.	Less Property Tax Credits Net Property Taxes Payable Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) 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)	363 8,522 \$608,738 6,776 1.178 \$6,680 2,774 1,219 1,323	46.8% 19.4 8.5 9.3	31 732 \$52,284 582 \$574 238 105 114	52 710 \$47,665 600 \$746 388 98 108	67 952 \$46,015 744 \$1,077 553 94 107
C.	Less Property Tax Credits Net Property Taxes Payable Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) 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)	363 8,522 \$608,738 6,776 1.178 \$6,680 2,774 1,219	46.8% 19.4 8.5	31 732 \$52,284 582 \$574 238 105	52 710 \$47,665 600 \$746 388 98	67 952 \$46,015 744 \$1,077 553 94
C.	Less Property Tax Credits Net Property Taxes Payable Property Valuation Market Valuation (1998 Assessment) Net Tax Capacity (1998 Assessment) Average NTC Tax Rate (Payable 1999) 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)	363 8,522 \$608,738 6,776 1.178 \$6,680 2,774 1,219 1,323 1,639	46.8% 19.4 8.5 9.3 11.5	31 732 \$52,284 582 \$574 238 105 114 141	52 710 \$47,665 600 \$746 388 98 108 114	67 952 \$46,015 744 \$1,077 553 94 107 114

		WILKIN		W CENTRAL (4)	STATE
	Amount				
I. Major State Aids/Credits	(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)	+-,		4 · • · ·	+····	••
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 Total	73 3,974	0.5 26.4	10 543	14 477	15 435
Highway Aid (Calendar 1999)	5,974	20.4	545	477	433
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 72	0.3 0.5	6 10	5 17	6 14
Community Corrections Funding (1999) HACA (Payable 1999)	12	0.5	10	17	14
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 C. Property Tax Refunds (98 filed 99)	302	100.0	41	67	67
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 Miscellaneous District Levy	3,283	48.2	449	315 32	405
Total Net Tax Capacity/Market Levy	151 \$6,812	2.2 100.0	21 \$931	\$740	175 \$1,019
Less Property Tax Credits	\$0,812 302	100.0	په وه ع 41	67	۶۱,019 67
Net Property Taxes Payable	6,511		890	673	952
B. Property Valuation	0,511		090	073	952
Market Valuation (1998 Assessment)	\$529,620		\$72,362	\$44,177	\$46,015
Net Tax Capacity (1998 Assessment)	6,160		842	47,177 572	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	102 137	107
	4 750				114
Motor Fuels Tax (Calendar 1998) Corporate Income Tax (Calendar 1998)	1,752 330	18.2 3.4	239 45		
Corporate Income Tax (Calendar 1998) Total State Taxes	1,752 330 \$9,635	3.4 100.0	45 \$1,316	63 \$1,374	137 \$2,082

		WINONA		SE MN (10)	STATE
	Amount				
I. Major State Aids/Credits	(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)	\$20,09Z	43.7%	\$379	\$718	φ12Z
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	722 284	1.2	15	16 10	21
Township Aid Total		0.5 7.1	6 89	10	6 94
Local Government Aid (Calendar 1999)	6,390	10.2	89 129	96	94 79
Disparity Reduction Aid (Calendar 1999)	214	0.3	4	7	, 9 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	,	7.2	91	101	100
Total Aids	62,755	100.0	1,266	1,425	1,456
B. Property Tax Credits (Payable 1999)	0.007	077	F 4	50	
Education Homestead Credit Miscellaneous Credits	2,667 63	97.7 2.3	54	58 0	63 4
Total Property Tax Credits		2.3 100.0	55	59	67
C. Property Tax Refunds (98 filed 99)	2,730	100.0	- 55	59	07
Regular (Homeowners)	596	41.1	12	16	16
Regular (Renters)	847	58.4	12	16	22
Targeting Refund	7	0.5	0	0	0
Total Property Tax Refunds		100.0	29	32	39
Total Aids/Credits		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		100.0	\$598	\$783	\$1,019
Less Property Tax Credits			55 542	59	67
Net Property Taxes Payable	26,914		543	724	952
B. Property Valuation	¢4 co4 447		¢04440	¢44.070	¢46.045
Market Valuation (1998 Assessment)	\$1,691,117		\$34,112	\$41,372	\$46,015
Net Tax Capacity (1998 Assessment) C. Average NTC Tax Rate (Payable 1999)	23,753 1.124		479	581	744
O. Average INTO TAX Nate (Payable 1999)	1.124				
III. Major State Taxes	1				
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
Mater Evals Tay (Calerdar 1000)			400	118	114
Motor Fuels Tax (Calendar 1998)	6,067	8.9	122		
Corporate Income Tax (Calendar 1998)	5,207	7.6	105	110	137
	5,207				

		WRIGHT		CENTRAL MN (7W)	STATE
	Amount				
I. Major State Aids/Credits	(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 Total	869 22,317	0.8 19.8	10 254	11 270	15 435
Highway Aid (Calendar 1999)	22,017	10.0	204	210	400
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) HACA (Payable 1999)	1,004	0.9	11	14	14
County HACA	2,266	2.0	26	30	41
City/Town HACA	2,200	2.0	30	30	41
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 Total Property Tax Refunds	32 2,558	1.2 100.0	0 29	0 31	0 39
Total Aids/Credits	\$121,235	100.0	\$1,381	\$1,382	\$1,562
	Ψ121,200	100.0	ψ1,001	ψ1,002	ψ1,002
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		100.0	\$858	\$814	\$1,019
Less Property Tax Credits			70 700	60 754	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)	\$3,894,710 60,379		\$44,369 688	\$39,617 641	\$46,015 744
C. Average NTC Tax Rate (Payable 1999)	1.111		000	041	/ 44
o. Average who has hate (Fayable 1999)					
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
	5,146	3.6	59	83	137
Corporate Income Tax (Calendar 1998) Total State Taxes	\$141,543	100.0	\$1,612	\$1,628	\$2,082

			YELLOW	MEDICINE	MN VALLEY (6W)	STATE
		Amount			· · · · · · · · · · · · · · · · · · ·	
Ι.	Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
	Aids to Local Governments					
A.	Education Aid (1998-1999)	\$9,518	43.8%	\$828	\$917	\$722
	Human Services Aid (Calendar 1998)	ψ0,010	40.070	Ψ020	φστη	$\psi i \Sigma \Sigma$
	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 Highway Aid (Calendar 1999)	5,502	25.3	479	504	435
	County Aid	2,729	12.6	237	235	67
	Municipal Aid	2,720	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
l	Disparity Reduction Aid (Calendar 1999)	107	0.5	9	20	5
l	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	4.3	50	79 58	41
	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
В.	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 24.5	27	28	16 22
	Regular (Renters) Targeting Refund	105 6	24.5 1.4	9 1	14	0
	Total Property Tax Refunds	426	100.0	37	43	39
	Total Aids/Credits	\$22,521	100.0	\$1,960	\$2,102	\$1,562
		<i> </i>		<i> </i>	<i>+_,</i>	+-,
II.	Property Tax Data					
Α.	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	\$10,136 279	100.0	\$882	\$843	\$1,019
	Less Property Tax Credits	378		33	32	67
Б	Net Property Taxes Payable	9,758		849	810	952
В.	Property Valuation Market Valuation (1998 Assessment)	\$623,981		\$54,292	\$52,889	\$46,015
	Net Tax Capacity (1998 Assessment)	ہو23,981 6,617		5 54,292 576	\$52,889 590	\$40,015 744
C.	Average NTC Tax Rate (Payable 1999)	1.396		010	500	,
∥ Ŭ.						
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
1	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
lí	Corporate Income Tax (Calendar 1998) Total State Taxes	720 \$13,416	5.4 100.0	63 \$1,167	57 \$1,366	137 \$2,082
		φ13, 4 10	100.0	φ1,107	φ1,500	ΨΖ,00Ζ

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*

	School	Education		School	Education		School	Education
County	District	Aid	County	District	Aid	County	District	Aid
Aitkin	1	\$4,805,281	Brown	81	\$571,635	Clay	146	\$3,323,301
i iitikiii	2	2,437,947	Drown	84	2,530,102	Ciuy	150	4,742,285
	4	2,311,711		85	3,092,482		150	28,272,364
	4	2,311,711		88	11,374,721		914	1,520,747
	Total	9,554,939		00	11,374,721		2164	6,094,410
	Total),554,757		Total	17,568,939		2104	0,074,410
Anoka	11	176,462,792		Total	17,500,757		Total	43,953,107
пока	11	29,768,974	Carlton	91	3,470,554		Total	+3,755,107
	12	10,670,100	Cariton	93	3,339,146	Clearwater	162	6,159,510
	13	10,401,423		93 94	12,251,700	Cleal water	2311	2,103,610
	14			94 95	12,231,700		2311	2,105,010
	15	26,731,013		93 97			Total	9 262 120
	10	14,495,676		97 99	3,706,887 5,371,984		Total	8,263,120
	Total	268,529,978		99 100	1,819,143	Cook	166	1,345,570
	Total	200,029,970		100	1,017,115	COOK	100	1,5 15,570
Becker	21	1,047,480		Total	31,805,395		Total	1,345,570
	22	13,288,703						
	23	6,765,374	Carver	108	4,883,138	Cottonwood	173	2,505,508
	24	1,706,594		110	7,015,514		175	990,144
	25	630,847		111	5,404,211		177	5,010,573
				112	28,716,246			
	Total	23,438,997					Total	8,506,225
				Total	46,019,109			
Beltrami	31	27,598,070				Crow Wing	181	29,600,377
	32	4,956,248	Cass	113	3,026,828	_	182	5,086,848
	36	2,315,805		115	6,890,155		186	665,447
	38	10,013,883		116	1,923,565			
				118	1,490,625		Total	35,352,672
	Total	44,884,006		2174	5,021,668			
						Dakota	6	15,280,887
Benton	47	15,068,533		Total	18,352,841		191	43,645,651
	51	8,721,686					192	19,999,151
			Chippewa	129	8,187,784		194	33,808,661
	Total	23,790,220		2180	4,030,086		195	1,480,551
							196	101,870,621
Big Stone	62	3,750,594		Total	12,217,870		197	10,206,575
0	2888	2,698,368					199	16,822,923
			Chisago	138	16,774,988		200	21,579,740
	Total	6,448,961	C C	139	4,275,580			
				323	149,904		Total	264,694,760
Blue Earth	75	3,124,440		2144	13,628,752			
	77	24,583,083				Dodge	203	4,084,886
	2071	4,435,324		Total	34,829,224	Ŭ	204	7,825,846
	2135	5,158,844					2125	5,063,727
	Total	37,301,691					Total	16,974,459

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

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Douglas	206	\$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			
				273	6,664,889		Total	30,339,788
	Total	21,478,851		276	19,732,704			
				277	5,192,977	Kittson	356	1,150,473
Faribault	2134	4,378,219		278	5,696,348		2171	927,464
	2860	6,297,693		279	90,492,809		2358	1,833,395
				280	12,610,398			
	Total	10,675,912		281	52,670,325		Total	3,911,331
				282	4,796,665			
Fillmore	229	1,903,555		283	10,162,234	Koochiching	361	7,610,405
	238	1,890,367		284	13,547,558		362	1,961,180
	239	3,475,722		286	7,296,410		363	3,579,932
	2137	4,872,832						
	2198	3,620,114		Total	559,439,422		Total	13,151,517
	Total	15,762,590	Houston	294	2,001,541	Lac Qui	371	609,562
				297	1,832,064	Parle	378	2,807,881
Freeborn	241	18,653,340		299	4,691,748		2853	5,860,186
	242	1,995,978		300	7,370,533			
	2886	2,390,184					Total	9,277,628
				Total	15,895,887			
	Total	23,039,503				Lake	381	9,058,513
			Hubbard	306	1,725,071			
Goodhue	252	5,664,553		308	2,141,721		Total	9,058,513
	253	2,705,709		309	7,314,587			, ,
	255	5,867,150			, ,	Lake of	390	4,027,294
	256	7,367,575		Total	11,181,379	the Woods		, ,
	2172	4,513,652			, ,		Total	4,027,294
		, ,	Isanti	314	5,357,430			, ,
	Total	26,118,638		911	21,615,972	LeSueur	391	1,598,874
		, ,			, ,		392	4,039,510
Grant	261	1,542,821		Total	26,973,402		394	5,257,157
	264	576,938			- , , -		2143	4,807,209
	2342	3,742,014	Itasca	316	8,294,397		2397	5,841,239
		- , - , -		317	5,361,787			- , - ,
	Total	5,861,774		318	15,527,630		Total	21,543,989
		- , ,		319	4,271,284			,,
					.,,_,	Lincoln	402	966,136
				Total	33,455,098		403	1,321,924
				1000	20,100,090		404	1,131,461
			Jackson	328	279,917		409	1,603,255
			vuo nson	330	1,444,181		.0,	1,000,200
				2862	5,748,183		Total	5,022,775
				Total	7,472,281			
			Kanabec	222	9,299,784			
			Kanabec	332				
				333	3,997,460			
				Total	13,297,244			

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
county	District	7 Hu	County	District	7 Hd	County	District	7 Hu
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
		_,,,			,,		553	4,130,442
	Total	18,178,939	Mower	492	19,831,866			
				495	1,654,215		Total	39,369,973
McLeod	423	12,508,044		497	1,183,490			
	424	2,504,432		499	1,810,701	Pennington	561	1,513,415
	2859	8,402,172		500	2,840,307	8	564	11,201,271
	2887	2,475,561			_,,			,,
		, -,		Total	27,320,580		Total	12,714,686
	Total	25,890,210			. , ,			,- ,
		, ,	Murray	505	2,628,714	Pine	577	2,578,444
Mahnomen	432	4,961,337		2169	3,715,064		578	7,919,046
	435	3,694,954			-,,		2165	5,067,621
	100	0,05 1,50		Total	6,343,778		2580	5,400,339
	Total	8,656,291		1000	0,010,770		2000	0,100,000
		-,	Nicollet	507	1,536,020		Total	20,965,451
Marshall	441	1,558,763	1 deonet	508	8,791,098		1000	20,200,101
	447	1,543,977		200	0,771,070	Pipestone	581	1,225,279
	2176	2,723,626		Total	10,327,118	ripestone	584	784,287
	2856	1,772,724		Total	10,527,110		2689	6,901,366
	2050	1,772,724	Nobles	511	2,556,416		2007	0,701,500
	Total	7,599,090	100103	513	820,763		Total	8,910,931
	Total	7,577,070		513	675,224		Total	0,710,751
Martin	458	1,723,085		516	505,017	Polk	592	554,718
Wartin	2448	3,248,665		518	11,207,848	TOIK	593	8,057,889
	2536	1,042,252		510	11,207,040		595	10,588,617
	2752	9,839,682		Total	15,765,268		599 599	2,966,834
	2152	7,057,002		Total	15,705,200		600	845,260
	Total	15,853,685	Norman	2215	2,464,979		601	3,956,212
	Total	15,855,085	Norman	2527	1,762,532		604	515,740
Meeker	463	4,408,244		2854	2,381,778		2609	2,252,746
WIECKEI	403	4,408,244 8,867,410		2054	2,301,770		2009	2,232,740
	403	, ,		Total	6,609,288		Total	20 729 017
		10,655,139		Total	0,009,288		Total	29,738,017
	2396	44,586,930	Olmatad	227	2 947 560	Domo	611	666 100
	T-4-1	28,517,723	Olmsted	227	3,847,569	Pope	611	666,400 8,026,563
	Total	28,317,725		531 533	6,549,541 4,641,110		2149	8,020,303
Milla Loos	172	2 144 592		535 534			Total	8 602 062
Mille Lacs	473	2,144,583			8,188,046		Total	8,692,963
	477	13,867,873		535	59,867,583	Domost	(01	20 461 004
	480	3,710,059		TT 1	02 002 040	Ramsey	621	39,461,994
	912	9,180,881		Total	83,093,849		622	41,991,316
		2 0,002,20,5					623	18,968,055
	Total	28,903,396					624	35,376,075
							625	255,838,245
							Total	391,635,685

a ,	School	Education		School	Education	a .	School	Education
County	District	Aid	County	District	Aid	County	District	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		Total	26,008,660
		, ,		704	9,305,520			, ,
Redwood	635	631,337		706	10,119,272	Stevens	768	1,226,892
	640	1,835,961		707	995,647		769	4,669,178
	641	573,877		709	64,911,796		771	860,453
	2754	1,569,648		712	2,936,663			
	2758	6,639,393		2142	12,438,058		Total	6,756,52
	2884	1,906,577		2154	7,366,703			
				2711	5,825,987	Swift	775	3,214,84
	Total	13,156,794					777	5,342,209
				Total	146,977,875			
Renville	2159	1,974,959					Total	8,557,049
	2534	3,843,757	Scott	716	5,096,264			
	3001	3,851,652		717	5,259,028	Todd	786	3,070,44
				719	16,463,564		787	2,836,18
	Total	9,670,368		720	14,187,251		2170	9,062,88
				721	11,388,905		2753	8,472,91
Rice	656	22,925,654					2759	2,828,80
	659	14,819,665		Total	52,395,012			
							Total	26,271,240
	Total	37,745,319	Sherburne	726	-331,656*			
				727	10,058,442	Traverse	801	905,42
Rock	671	1,365,710		728	38,307,382		803	2,110,669
	2184	6,029,469						
				Total	48,034,168		Total	3,016,09
	Total	7,395,179						
			Sibley	2310	5,280,478	Wabasha	806	2,575,84
Roseau	676	1,149,789		2365	3,778,989		810	5,060,14
	682	7,070,177					811	3,367,48
	690	7,709,393		Total	9,059,467		813	6,079,57
	2683	3,205,730					2805	6,075,15
			Stearns	738	5,680,019			
	Total	19,135,089		739	4,543,589		Total	23,158,21
				740	7,828,119			
				741	6,374,864	Wadena	818	2,295,70
				742	46,856,206		820	3,052,18
				743	6,045,761		821	3,811,87
				745	8,044,986		2155	7,943,91
				748	11,484,725			
				750	10,349,248		Total	17,103,67
				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.

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
							881	3,825,450
	Total	17,371,151		Total	9,484,435		882	11,530,117
							883	7,449,732
Washington	831	32,266,783	Wilkin	846	3,898,157		885	10,819,920
	832	10,090,828		850	1,171,248		2687	3,915,722
	833	58,310,752		852	304,926			
	834	29,838,142					Total	72,642,340
				Total	5,374,331			
	Total	130,506,505				Yellow	891	3,668,185
			Winona	857	3,649,462	Medicine	2190	5,849,325
				858	4,445,411			
				861	20,597,116		Total	9,517,510
				Total	28,691,988			

State Total: \$3,494,209,986

Appendix B

Selected Taxes That Are Not Entirely Allocated To Minnesota Counties

	Allocated to		Not Alloca		
	Minnesota Counties		Minnesota (
Type of Tax	Amount Percent*		Amount	Percent*	TOTAL
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	20,981	22,007
Nobles	449	22,909	22,977
Norman	160	20,890	
Olmsted	3,611	-	21,141
		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