

December 2001

Major State Aids and Taxes
A Comparative Analysis

2000 Update

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

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Introduction

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

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

The report is divided into four main sections.

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

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

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

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

1. Current and Historical Data

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

Section 1 is divided into three parts. They are:

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

Some of the data in this section relates to county level, while other tables and graphs are by region or groupings of regions. One table and one graph use northern and southern groupings of the 80 nonmetro counties. The groupings were selected for convenience, rather than for any specific analytical purpose. The northern and southern regions are grouped as follows:

Northern Regions

1	Northwest
2	Headwaters
3	Arrowhead
4	West Central
5	Five
7E	East Central

Southern Regions

6E	Six East
6W	Upper Minnesota Valley
7W	Central Minnesota
8	Southwest
9	Nine
10	Southeastern Minnesota

The seven metro counties are not included in either the northern or southern regions. A table on page 5 lists the 2000 county population estimates, which were used to calculate per capita amounts in the report. A map and accompanying table on pages 6 and 7 show the counties and the economic development regions.

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

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

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

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

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

FOURTH PAGE: A table containing the historical data for the state and the geographic areas of the state. The right hand column shows a percentage change for the time period presented, calculated using current dollars (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.

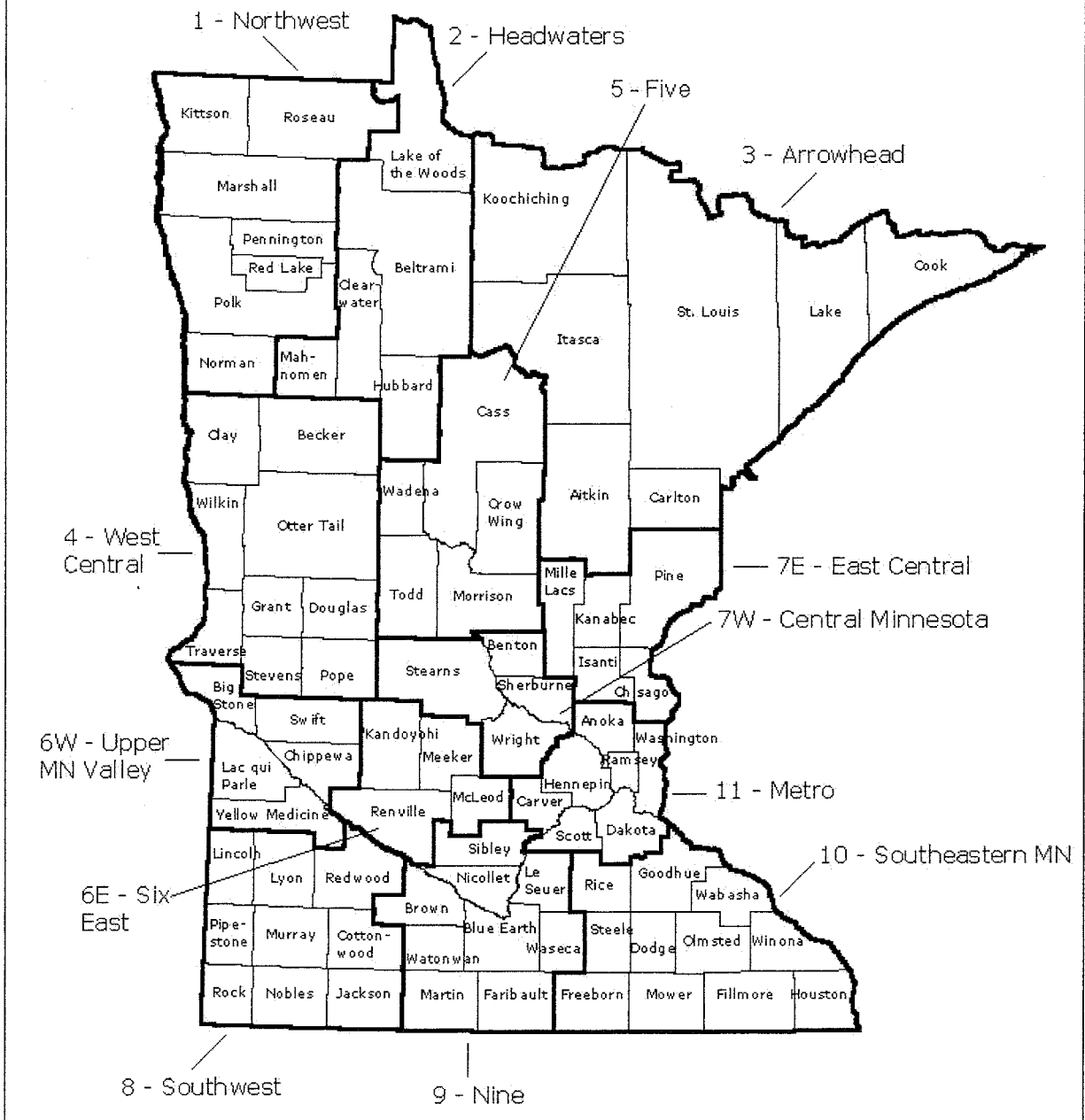
FIFTH PAGE: The bar graph on the last page of each set shows a per capita aid or tax, comparing the first year and the last year of the time period, unadjusted for inflation. The statewide per capita is shown on the top line, followed by the 12 nonmetro economic development regions. In the case of the 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 2000 population estimates listed below, determined by the state demographer, are used to calculate all per capita amounts in the report.

<u>County name</u>	<u>Population</u>	<u>Percent State Total</u>	<u>County Name</u>	<u>Population</u>	<u>Percent State Total</u>
Aitkin	15,301	0.3%	Martin	21,802	0.4%
Anoka	298,084	6.1	Meeker	22,644	0.5
Becker	30,000	0.6	Mille Lacs	22,330	0.5
Beltrami	39,650	0.8	Morrison	31,712	0.6
Benton	34,226	0.7	Mower	38,603	0.8
Big Stone	5,820	0.1	Murray	9,165	0.2
Blue Earth	55,941	1.1	Nicollet	29,771	0.6
Brown	26,911	0.5	Nobles	20,832	0.4
Carlton	31,671	0.6	Norman	7,442	0.2
Carver	70,205	1.4	Olmsted	124,277	2.5
Cass	27,150	0.6	Otter Tail	57,159	1.2
Chippewa	13,088	0.3	Pennington	13,584	0.3
Chisago	41,101	0.8	Pine	26,530	0.5
Clay	51,229	1.0	Pipestone	9,895	0.2
Clearwater	8,423	0.2	Polk	31,369	0.6
Cook	5,168	0.1	Pope	11,236	0.2
Cottonwood	12,167	0.2	Ramsey	511,035	10.4
Crow Wing	55,099	1.1	Red Lake	4,299	0.1
Dakota	355,904	7.2	Redwood	16,815	0.3
Dodge	17,731	0.4	Renville	17,154	0.3
Douglas	32,821	0.7	Rice	56,665	1.2
Faribault	16,181	0.3	Rock	9,721	0.2
Fillmore	21,122	0.4	Roseau	16,338	0.3
Freeborn	32,584	0.7	St. Louis	200,528	4.1
Goodhue	44,127	0.9	Scott	89,498	1.8
Grant	6,289	0.1	Sherburne	64,417	1.3
Hennepin	1,116,200	22.7	Sibley	15,356	0.3
Houston	19,718	0.4	Stearns	133,166	2.7
Hubbard	18,376	0.4	Steele	33,680	0.7
Isanti	31,287	0.6	Stevens	10,053	0.2
Itasca	43,992	0.9	Swift	11,956	0.2
Jackson	11,268	0.2	Todd	24,426	0.5
Kanabec	14,996	0.3	Traverse	4,134	0.1
Kandiyohi	41,203	0.8	Wabasha	21,610	0.4
Kittson	5,285	0.1	Wadena	13,713	0.3
Koochiching	14,355	0.3	Waseca	19,526	0.4
Lac Qui Parle	8,067	0.2	Washington	201,130	4.1
Lake	11,058	0.2	Watsonwan	11,876	0.2
Lake of the Woods	4,522	0.1	Wilkin	7,138	0.1
Le Sueur	25,426	0.5	Winona	49,985	1.0
Lincoln	6,429	0.1	Wright	89,986	1.8
Lyon	25,425	0.5	Yellow Medicine	11,080	0.2
McLeod	34,898	0.7			
Mahnomen	5,190	0.1			
Marshall	10,155	0.2			
			METRO	2,642,056	53.7%
			NONMETRO	2,277,423	46.3%
			STATE TOTAL	4,919,479	100.0%

Minnesota Counties and Economic Development Regions



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

Major State Aids

Education Aid

Program Description

Education aid is the total amount of state aid paid to school districts for all K-12 educational purposes. This amount includes state aid for general education, special education, transportation, community education, capital expenditure, secondary vocational, and other miscellaneous programs. About 80 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

1999/2000 Education Aid: \$3.9 billion

The total education aid for the 1999/2000 school year is \$3,896,422,125. The amounts received by school districts for property tax credits (i.e., education homestead credit, education agricultural credit, taconite homestead credit, disparity reduction credit, etc.) are not included in this amount since they are itemized elsewhere in the report.

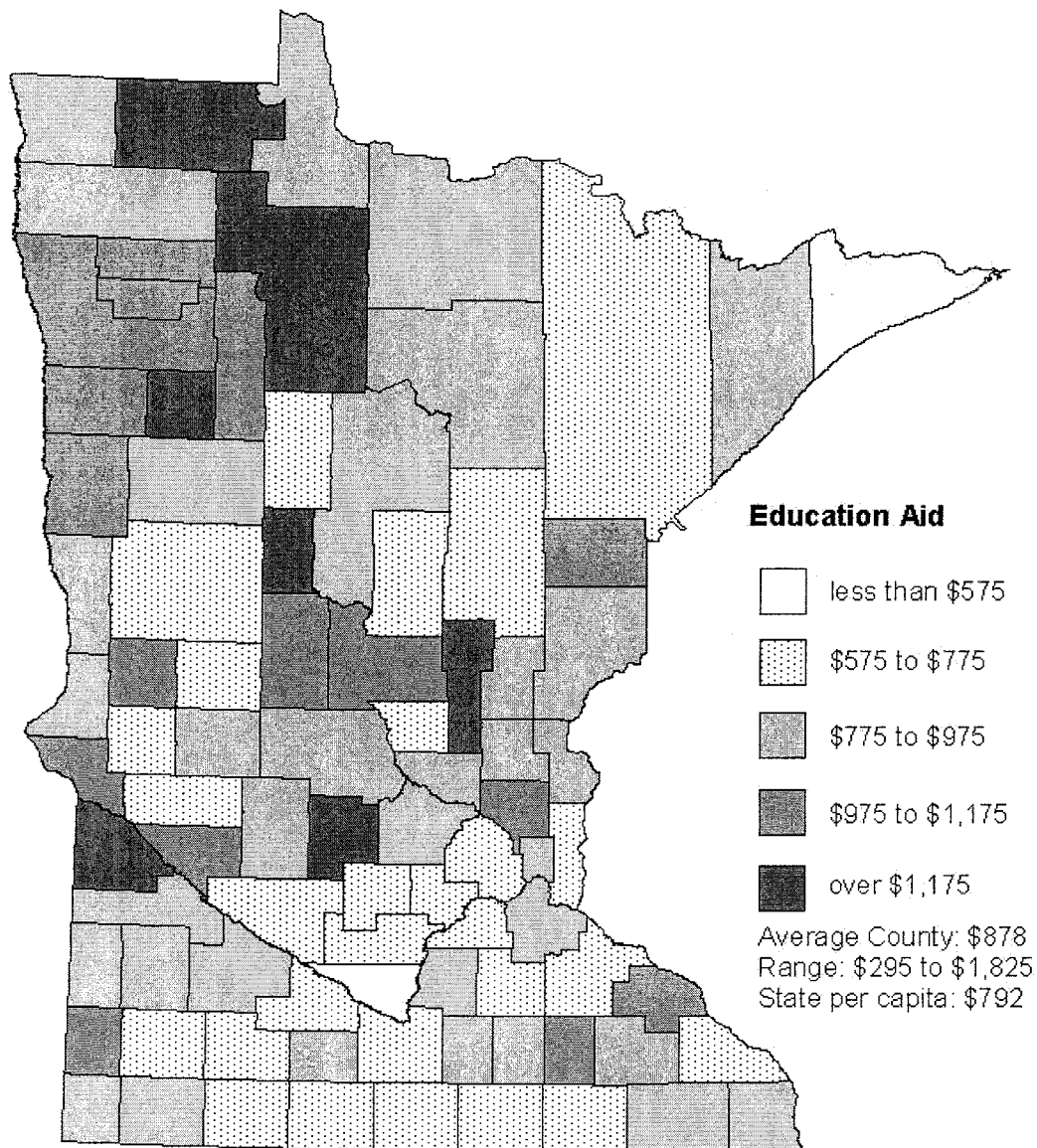
All education aids are reported by home county, that is, the county where the school district’s administrative headquarters is located. If a school district is located in more than one county, the total aid for that school district is included in the home county’s aid amount. Data by school district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

The education aid total does not include \$51,824,932 that went to the 53 charter schools operating in 1999/2000, 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.”

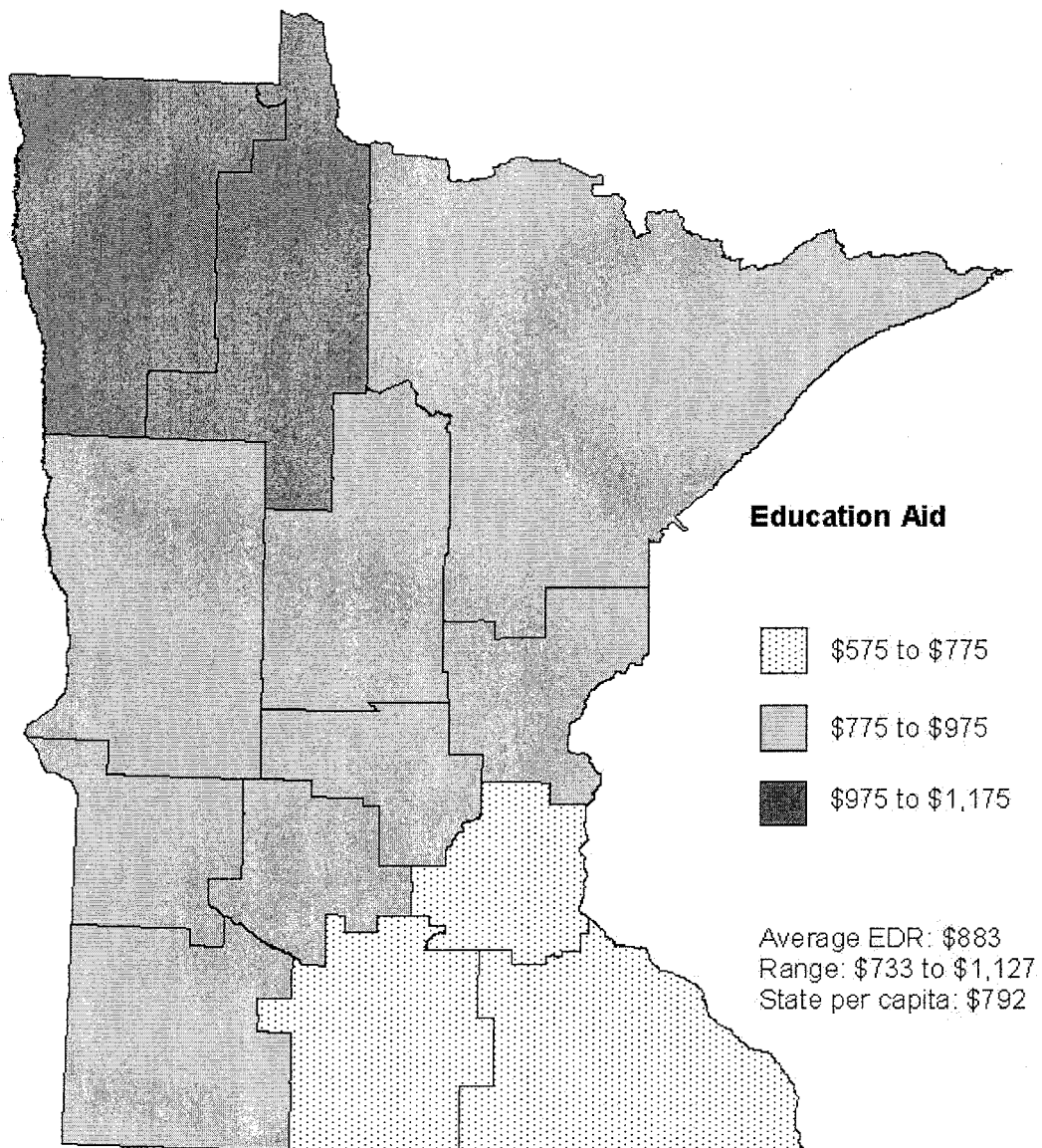
² In 1999/2000, metropolitan intermediate school district #916 received \$4,284 in education aid, and educational cooperative districts received \$837,700 in aid. Before 1994/1995, larger amounts of educational aid were paid directly to intermediate districts and educational cooperative districts. Since that time, this additional aid has been paid directly to school districts which, in turn, distribute it to intermediate and cooperative districts. This change in aid distribution has resulted in a substantial decrease in aid paid directly to these intermediate and cooperative districts.

Education Aid per capita, 1999-2000 by County*



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

Education Aid per capita, 1999-2000 by Economic Development Region



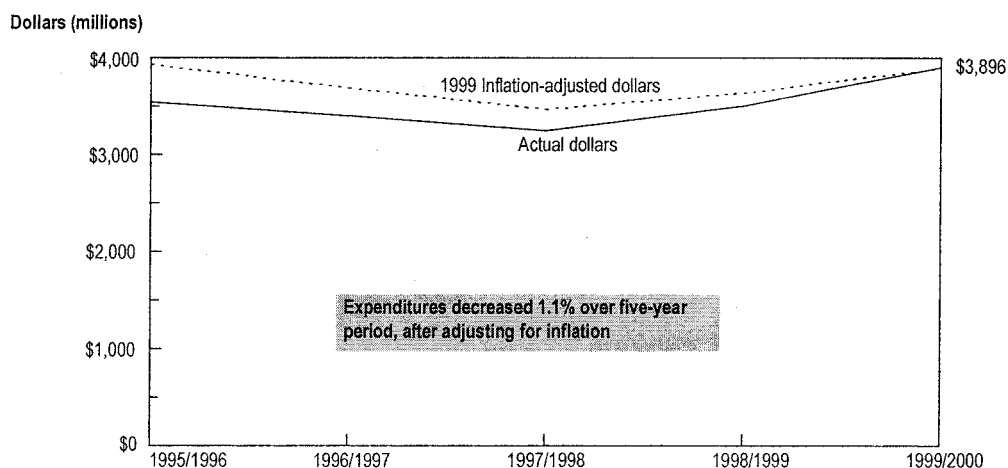
The Past Five Years of Education Aid

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

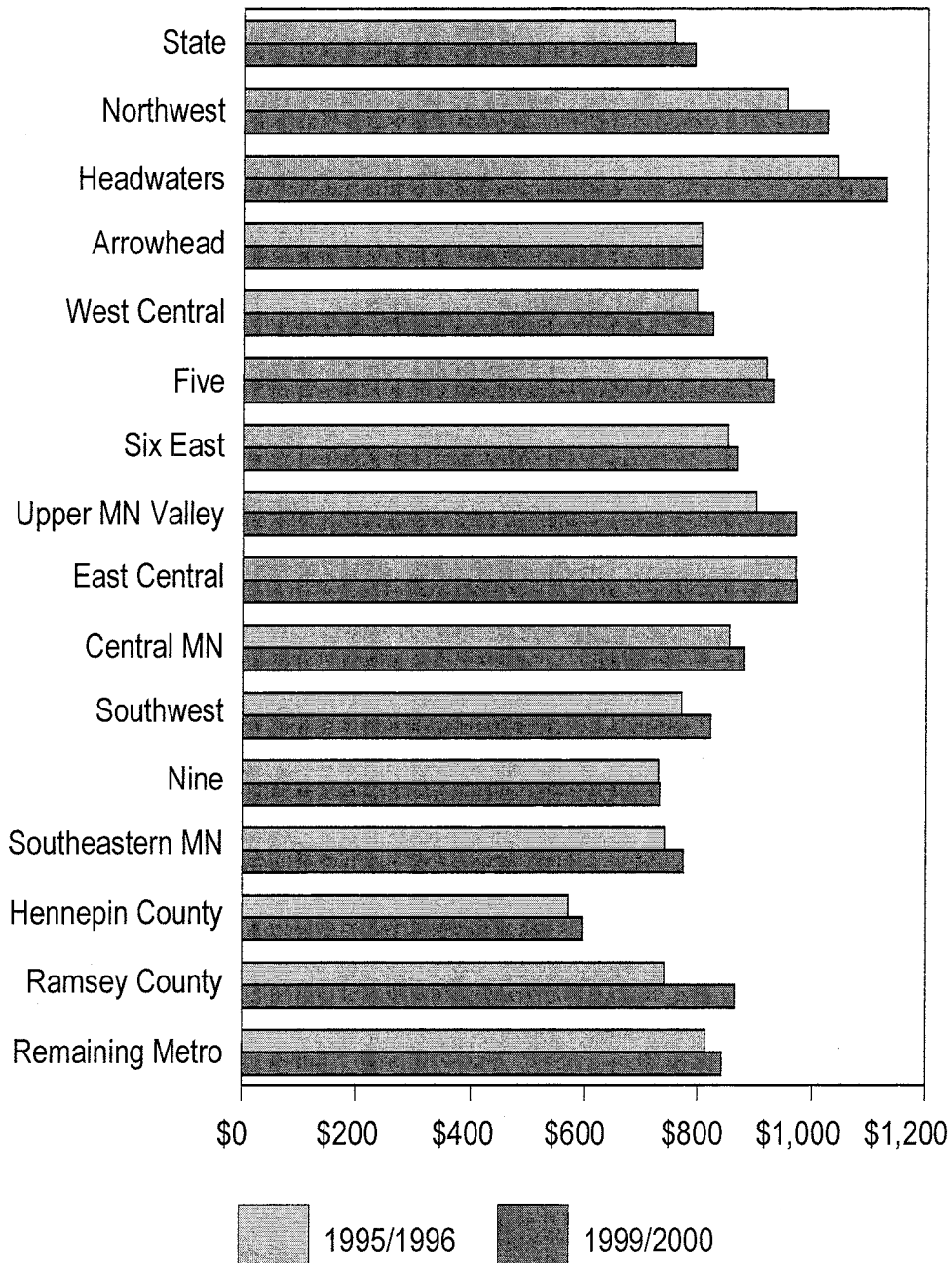
Education Aid: 1995/1996 School Year to 1999/2000 School Year

State	Current dollars, in thousands					5-Yr. Chg.
	1995/1996	1996/1997	1997/1998	1998/1999	1999/2000	
State	\$3,535,738	\$3,393,562	\$3,247,621	\$3,494,210	\$3,896,422	10%
Northern Regions						
Northwest (1)	87,046	83,431	81,826	84,536	90,762	4
Headwaters (2)	74,555	73,059	73,440	77,012	85,859	15
Arrowhead (3)	255,175	244,182	236,874	245,349	259,079	2
West Central (4)	163,943	157,255	155,254	157,943	173,071	6
Five (5)	130,347	128,058	126,886	130,623	141,453	9
East Central (7E)	120,165	106,870	119,799	124,969	132,486	10
Southern Regions						
Six East (6E)	97,675	98,048	91,146	94,419	100,321	3
Upper MN Valley (6W)	45,618	43,886	43,397	46,019	48,567	6
Central MN (7W)	253,122	247,758	244,018	256,373	283,021	12
Southwest (8)	95,907	90,422	87,211	90,752	100,093	4
Nine (9)	161,990	152,425	144,727	149,186	163,374	1
Southeastern MN (10)	325,457	330,758	307,092	323,810	356,631	10
Total Nonmetro	\$1,811,001	\$1,756,151	\$1,711,670	\$1,780,990	\$1,934,717	7%
Metro Region						
Hennepin County	612,249	544,943	485,925	559,439	664,632	9
Ramsey County	367,494	357,442	350,030	391,636	441,980	20
Remaining Metro	744,994	735,026	699,996	762,145	855,093	15
Total Metro	\$1,724,737	\$1,637,411	\$1,535,951	\$1,713,220	\$1,961,705	14%

Statewide Education Aid



**Per Capita Education Aid
1995/1996 and 1999/2000**



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 1999 Human Services Aid: \$2.3 billion

The state's share of the human services expenditures for calendar year 1999 is \$2,269,622,372. The statewide amounts by program are listed below.

Type of Program	Amount	Percent
Medical Assistance	\$1,217,095,378	53.6%
Minnesota Family Investment Program (MFIP)	88,573,358	3.9
General Assistance (GA)	42,381,071	1.9
General Assistance Medical Care (GAMC)	127,565,144	5.6
Social Services (including CSSA)	708,129,777	31.2
Miscellaneous:		
Minnesota Supplemental Assistance	80,326,932	3.5
Food Stamp Delivery	1,970,112	0.1
Title IV Child Support	3,580,600	0.2
Total	\$2,269,622,372	100.0%

House Research Department

State MFIP spending shown in this report is before offsetting any current year child support collections applied against current and prior years' MFIP and AFDC payments. In calendar year 1999 MFIP spending in Minnesota totaled \$397.9 million (\$263 million federal, \$88.6 million state, \$17.8 million county, \$5 million other) and offsetting child support collections totaled \$70 million. The historical data for 1998 was adjusted so that the MFIP portion is before any child support offset.

Minnesota counties collect mortgage registration and deed taxes. They retain 3 percent of the taxes and the remaining 97 percent is an offset against the state's share of human service programs. Beginning with 1992 data, the amounts are directly incorporated into the state aid amounts provided by the Department of Human Services and 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 \$19.8 million and for the Human Service Board, \$19.6 million. On the county tables, all of Region VIII N’s amount is listed in Lyon County and all the Human Service Board’s amount is listed in Faribault County. A per capita estimate for these five counties appears in a footnote on the respective county tables.

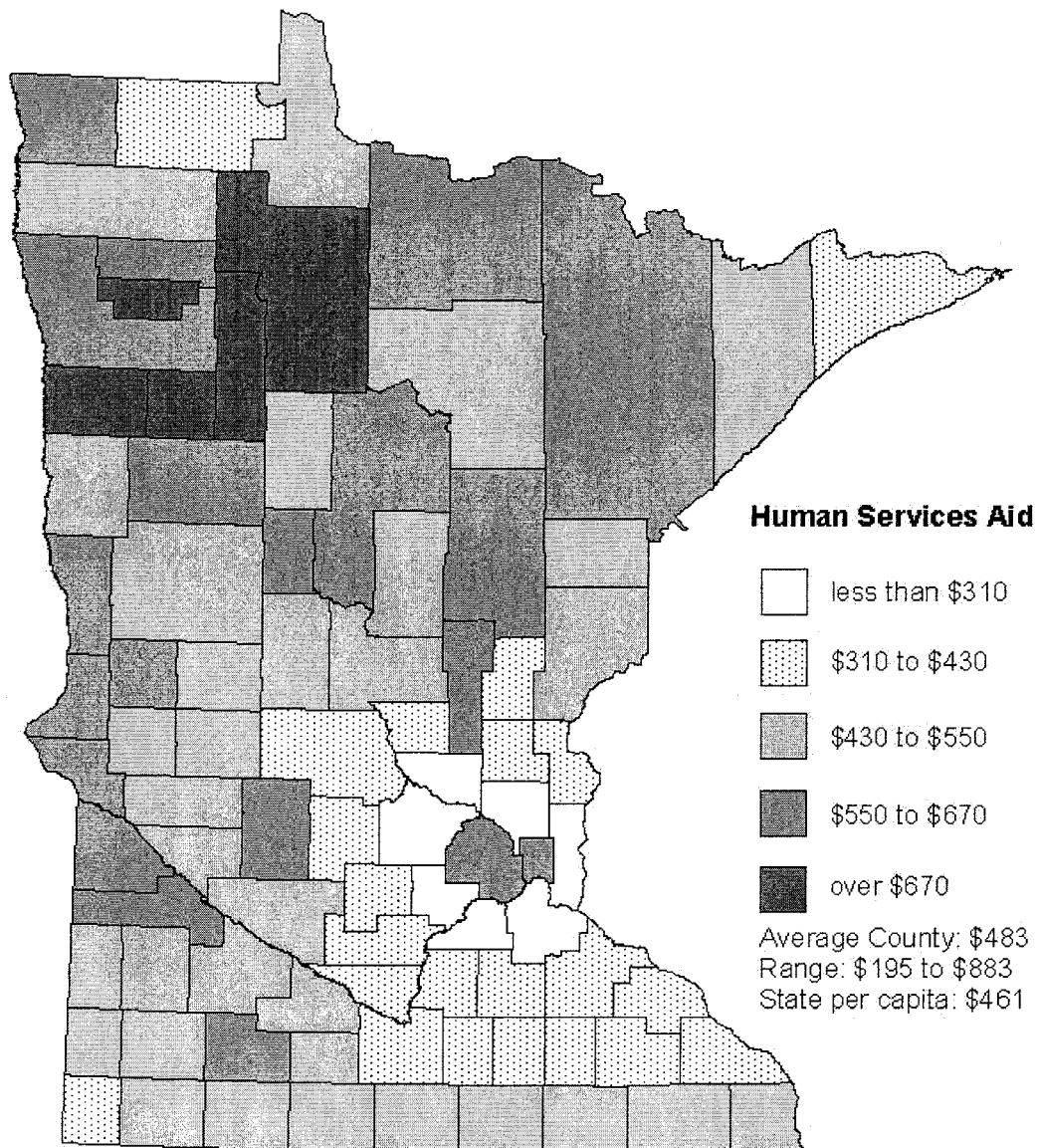
Human services aid data was obtained from the Department of Human Services, Financial Management Division.

Recent Law Changes

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

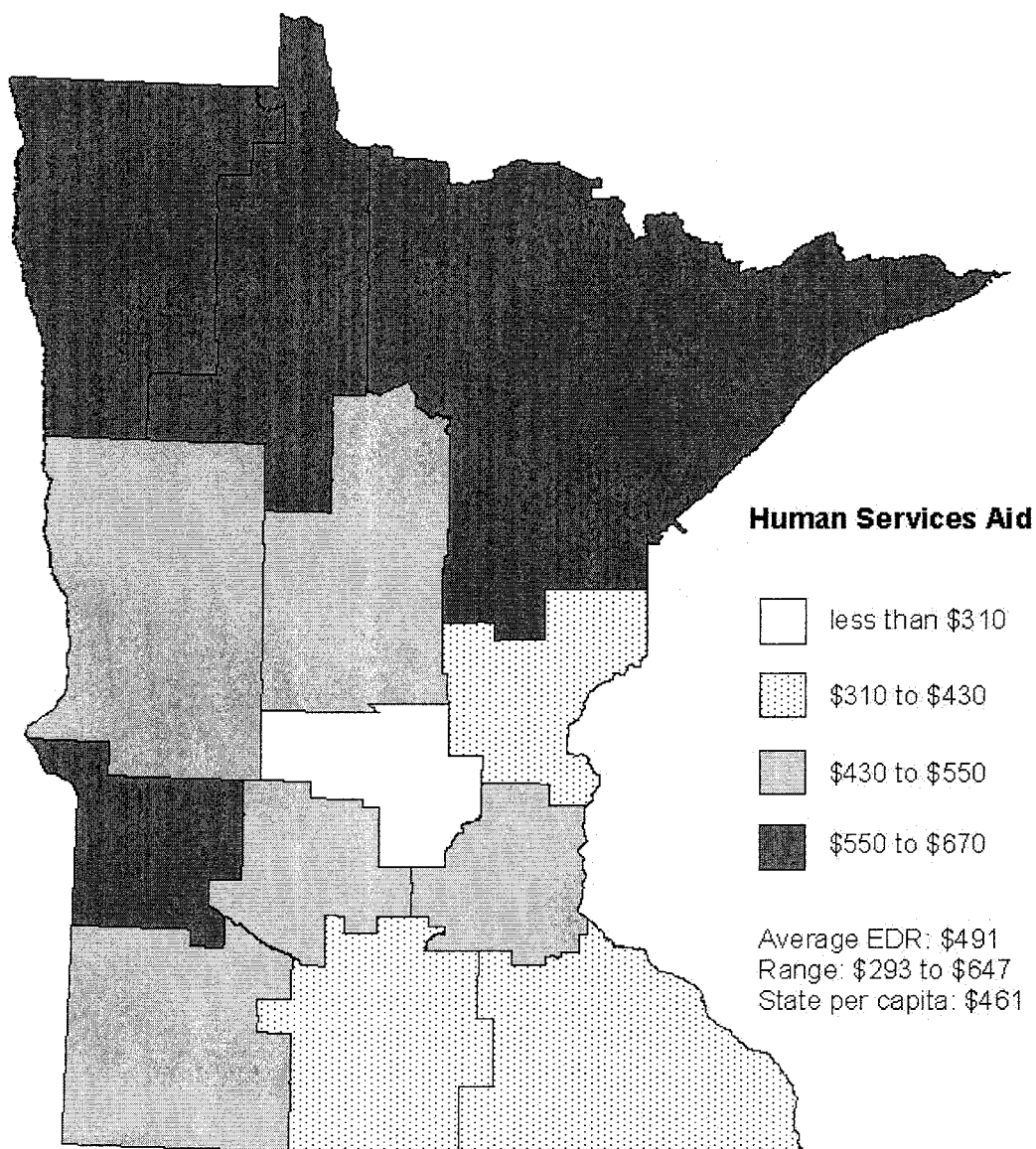
³ Before 1991, Watonwan was included in the Human Service Board. In 1991, Watonwan County left the joint county board and became responsible for its own human service program.

Human Services Aid per capita, 1999 by County*



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

Human Services Aid per capita, 1999 by Economic Development Region



The Past Five Years of Human Services Aid

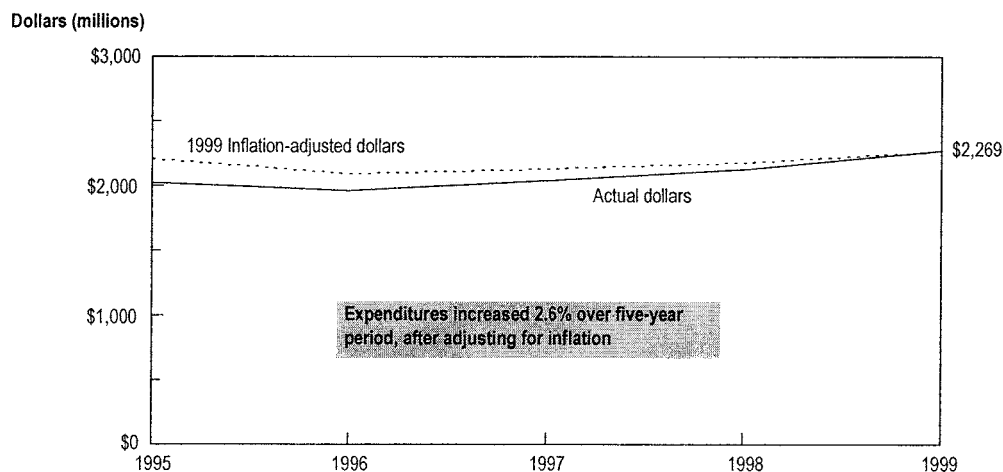
The table below shows the distribution of human services aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of human services aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Human Services Aid: 1995 to 1999

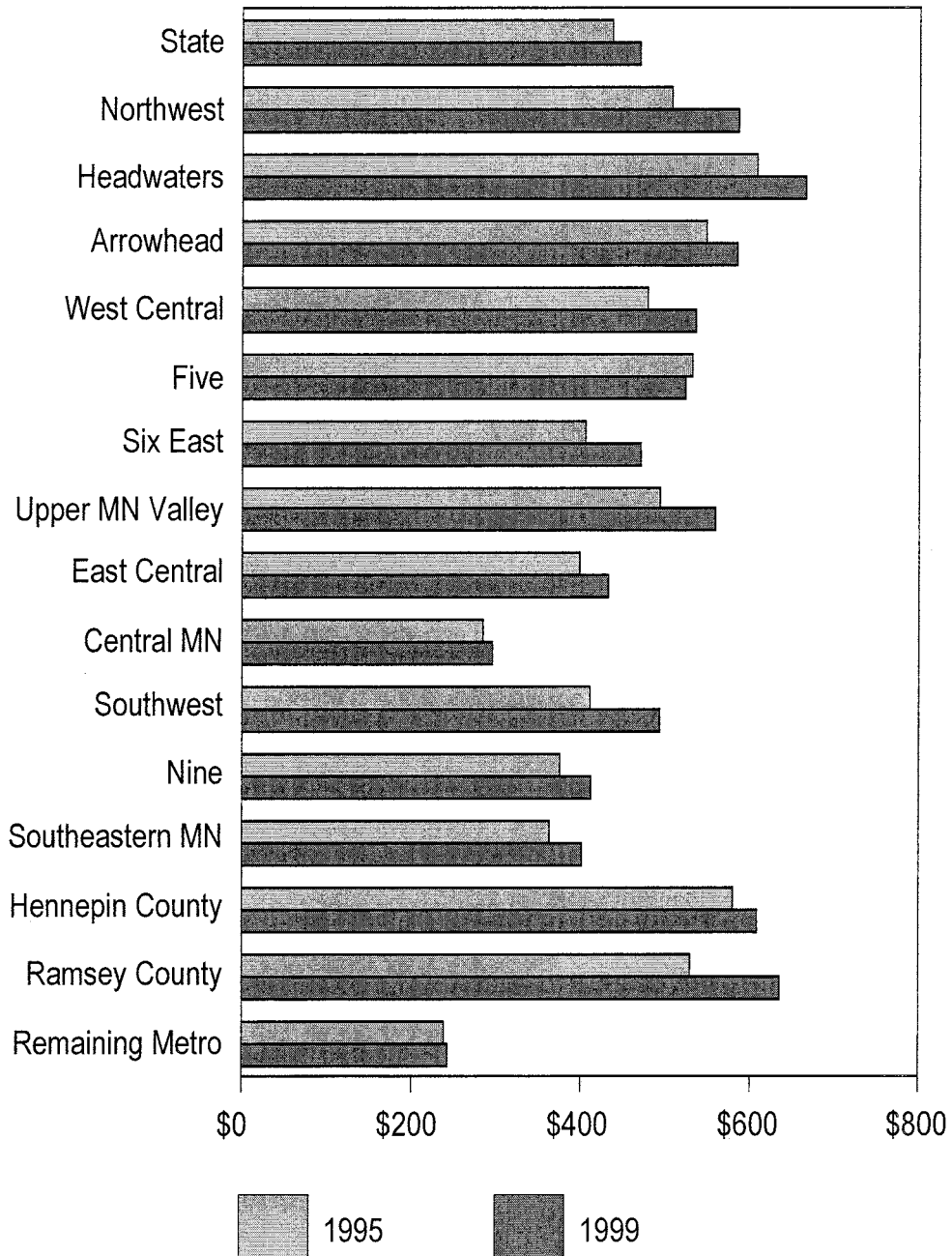
State	Current dollars, in thousands					5-Yr. Chg. Aid
	1995	1996*	1997*	1998	1999	
State	\$2,021,528	\$1,960,403	\$2,041,096	\$2,127,078	\$2,269,622	12%
Northern Regions						
Northwest (1)	46,125	45,066	45,963	48,160	52,523	14
Headwaters (2)	42,965	40,446	43,137	45,174	49,281	15
Arrowhead (3)	173,027	171,941	179,168	180,527	186,997	8
West Central (4)	97,822	92,318	95,553	100,883	112,214	15
Five (5)	74,408	72,025	72,664	74,623	77,440	4
East Central (7E)	48,189	49,554	49,155	52,829	57,711	20
Southern Regions						
Six East (6E)	46,272	45,230	45,669	48,678	54,898	19
Upper MN Valley (6W)	24,982	23,768	24,535	25,427	27,999	12
Central MN (7W)	82,224	81,534	85,728	87,410	94,441	15
Southwest (8)	51,035	49,736	50,760	53,760	60,789	19
Nine (9)	82,923	80,346	83,922	85,788	92,720	12
Southeastern MN (10)	158,951	156,836	161,151	167,971	181,190	14
Total Nonmetro	\$928,925	\$908,801	\$937,405	\$971,229	\$1,048,205	13%
Metro Region						
Hennepin County	618,377	573,623	594,502	625,002	663,596	7
Ramsey County	262,243	273,844	297,719	303,905	316,665	21
Remaining Metro	211,983	204,135	211,471	226,943	241,157	14
Total Metro	\$1,092,603	\$1,051,602	\$1,103,691	\$1,155,850	\$1,221,418	12%

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

Statewide Human Services Aid



Per Capita Human Services Aid 1995 and 1999



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

2000 Highway Aid: \$472.0 million

The total state highway aid paid in calendar year 2000 to the counties, cities (i.e., municipal), and towns is shown below by category.

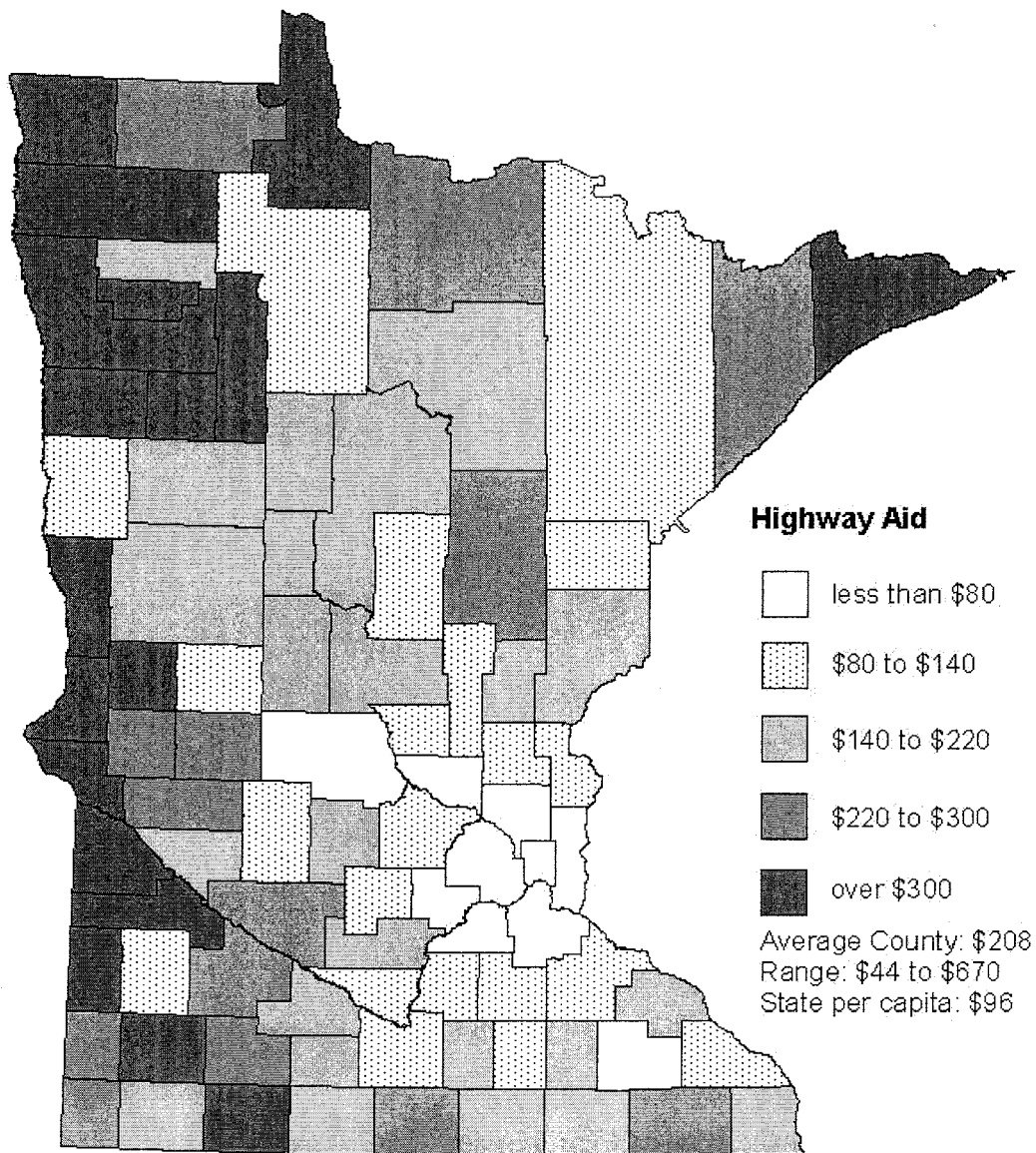
<u>Type of Highway Aid</u>		<u>Amount</u>		<u>Total</u>
County Aid	County State Aid	\$327,806,772		
	County Bridge Funding	<u>12,456,748</u>		
			County	\$340,263,520
Municipal Aid	Municipal State Aid	\$103,202,769		
	Municipal Bridge Funding	<u>697,725</u>		
			Municipal	\$103,900,494
Township Aid	Town Road Account	\$17,952,406		
	Town Bridge Account	7,063,491		
	Town Bridge Funding	<u>2,775,636</u>		
			Township	<u>\$27,791,533</u>
Total Highway Aid				\$471,955,548

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 2000, there was approximately \$26.9 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

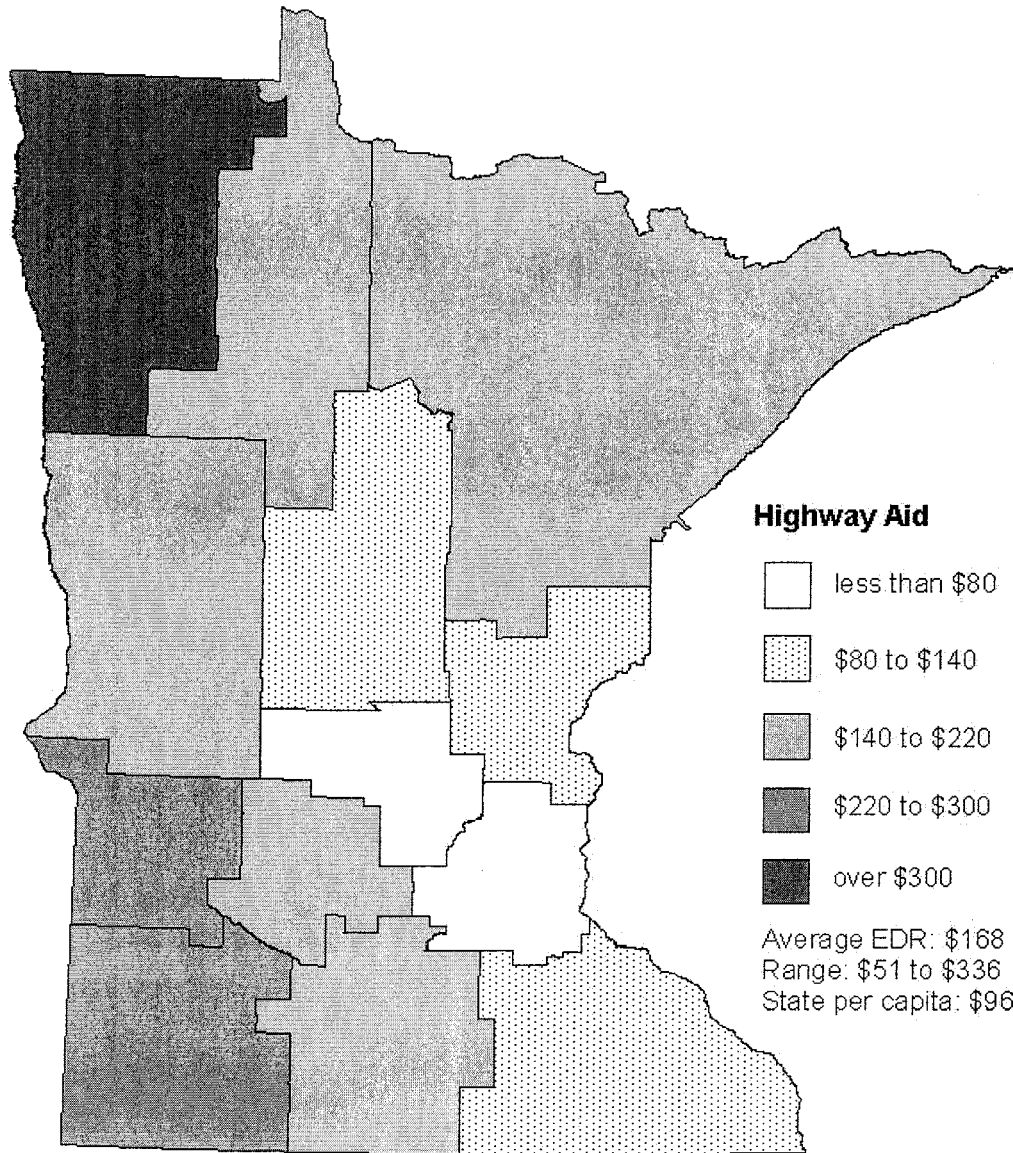
\$14.6 million were made to the counties and \$2.8 million to municipalities. An additional \$11.4 million from the county account was used to pay back advances borrowed from construction accounts in previous years. The amount spent in each county is not readily available.

Highway aid data was obtained from the Department of Transportation.

Highway Aid per capita, 2000 by County



Highway Aid per capita, 2000 by Economic Development Region



The Past Five Years of Highway Aid

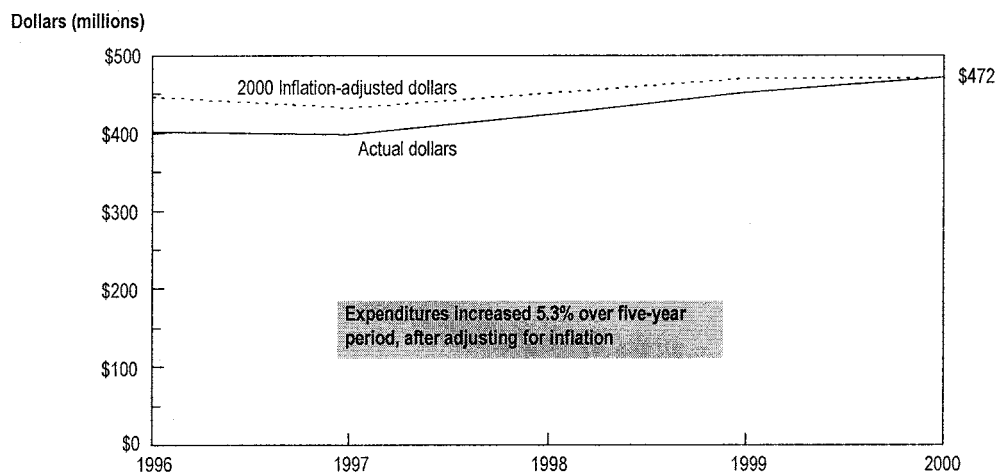
The table below shows the distribution of highway aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of highway aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Highway Aid: 1996 to 2000

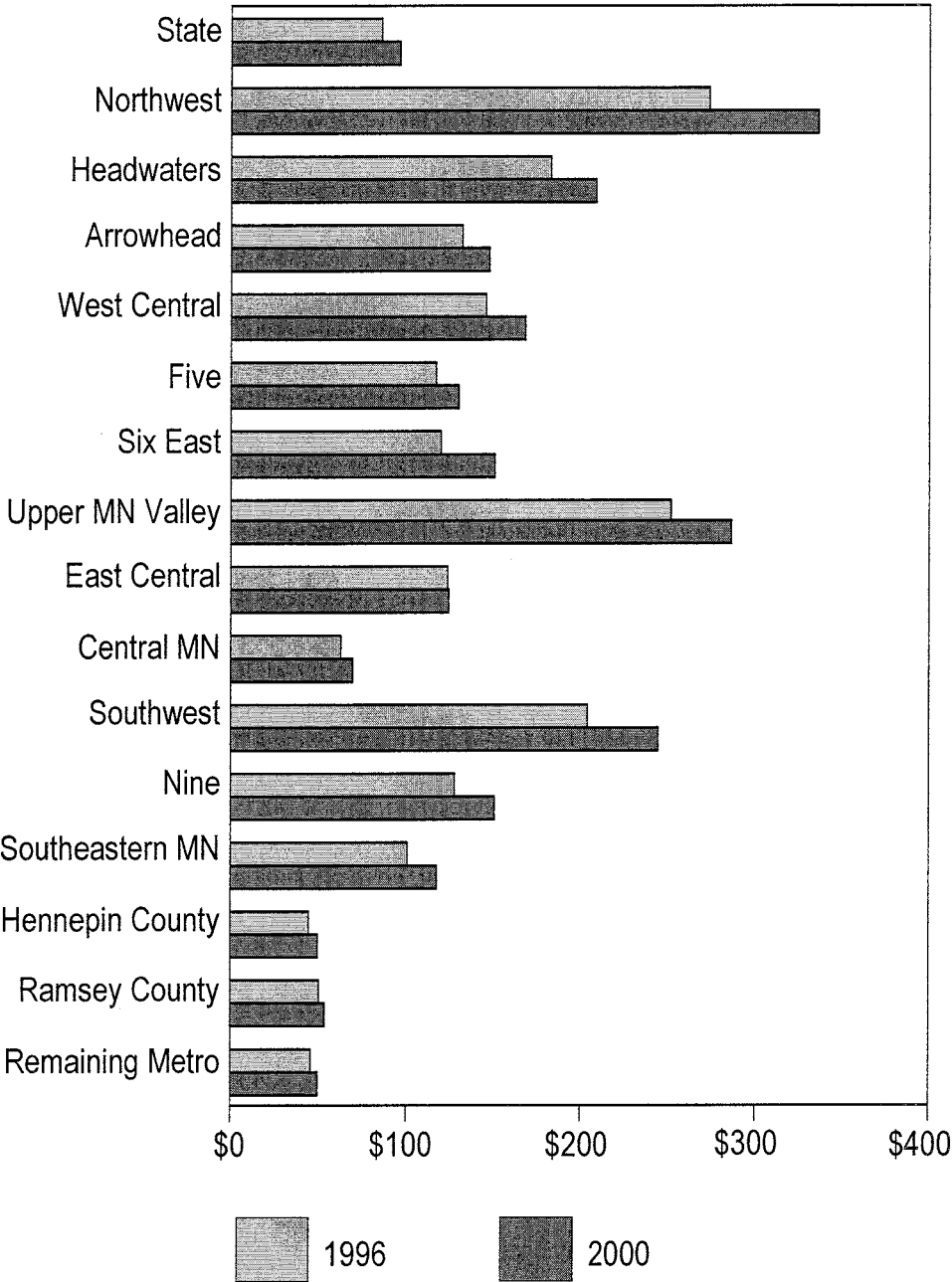
Current dollars, in thousands

State	1996	1997	1998	1999	2000	5-Yr. Chg. Aid
State	\$402,212	\$398,376	\$423,891	\$453,345	\$471,956	17%
Northern Regions						
Northwest (1)	25,035	24,659	26,715	28,155	29,770	19
Headwaters (2)	13,094	13,179	13,895	14,870	15,949	22
Arrowhead (3)	41,885	41,491	43,257	46,929	47,826	14
West Central (4)	30,047	30,363	32,424	34,234	35,209	17
Five (5)	16,643	16,517	18,097	20,718	19,829	19
East Central (7E)	15,286	14,922	15,743	17,178	16,966	11
Southern Regions						
Six East (6E)	13,772	14,004	14,817	15,642	17,523	27
Upper MN Valley (6W)	12,723	12,278	13,246	13,895	14,360	13
Central MN (7W)	18,671	18,944	20,526	22,187	22,609	21
Southwest (8)	25,434	25,483	27,587	29,076	29,863	17
Nine (9)	28,372	28,117	30,981	31,534	33,553	18
Southeastern MN (10)	44,615	44,784	47,386	53,004	54,262	22
Total Nonmetro	\$285,576	\$284,740	\$304,672	\$327,422	\$337,719	18%
Metro Region						
Hennepin County	48,655	48,061	50,372	53,265	55,789	15
Ramsey County	25,428	23,302	24,078	24,838	27,366	8
Remaining Metro	42,553	42,272	44,769	47,819	51,082	20
Total Metro	\$116,636	\$113,636	\$119,219	\$125,923	\$134,236	15%

State Highway Aid



**Per Capita Highway Aid
1996 and 2000**



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 2000 about \$327 million of the city LGA is in the aid base and about \$67 million is distributed via the formula.

Aid Amount and Reporting

2000 Local Government Aid: \$398 million

The total amount of LGA that was available to all taxing districts for distribution for calendar year 2000 was \$397,952,458:

- Cities received \$394,356,875
- Towns received \$3,595,583

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

This \$398 million is **after** the subtraction of \$489,771 for various state administrative expenses, and **before** the subtraction of \$3.8 million in reductions for certain tax increment financing (TIF) in 155 municipalities throughout the state. Appendix E lists the aid reductions by municipality.

LGA data was obtained from the Department of Revenue.

Law Changes

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

Town LGA:

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).

Town LGA Eliminated in 2002:

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

City LGA:

1994 aid changes:

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

1995-1999 aid changes:

- No significant changes

2000 aid changes:

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

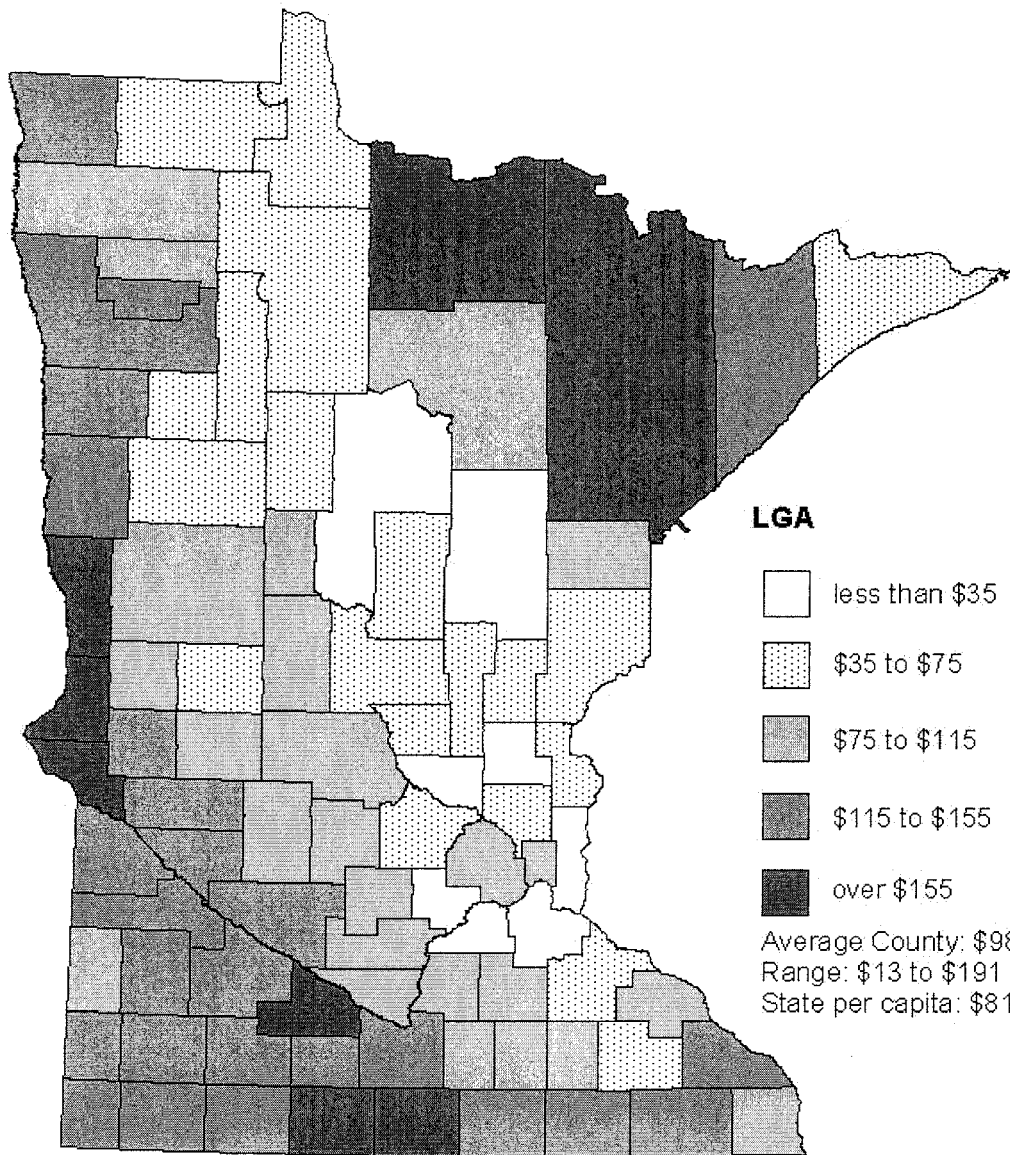
2001 aid changes:

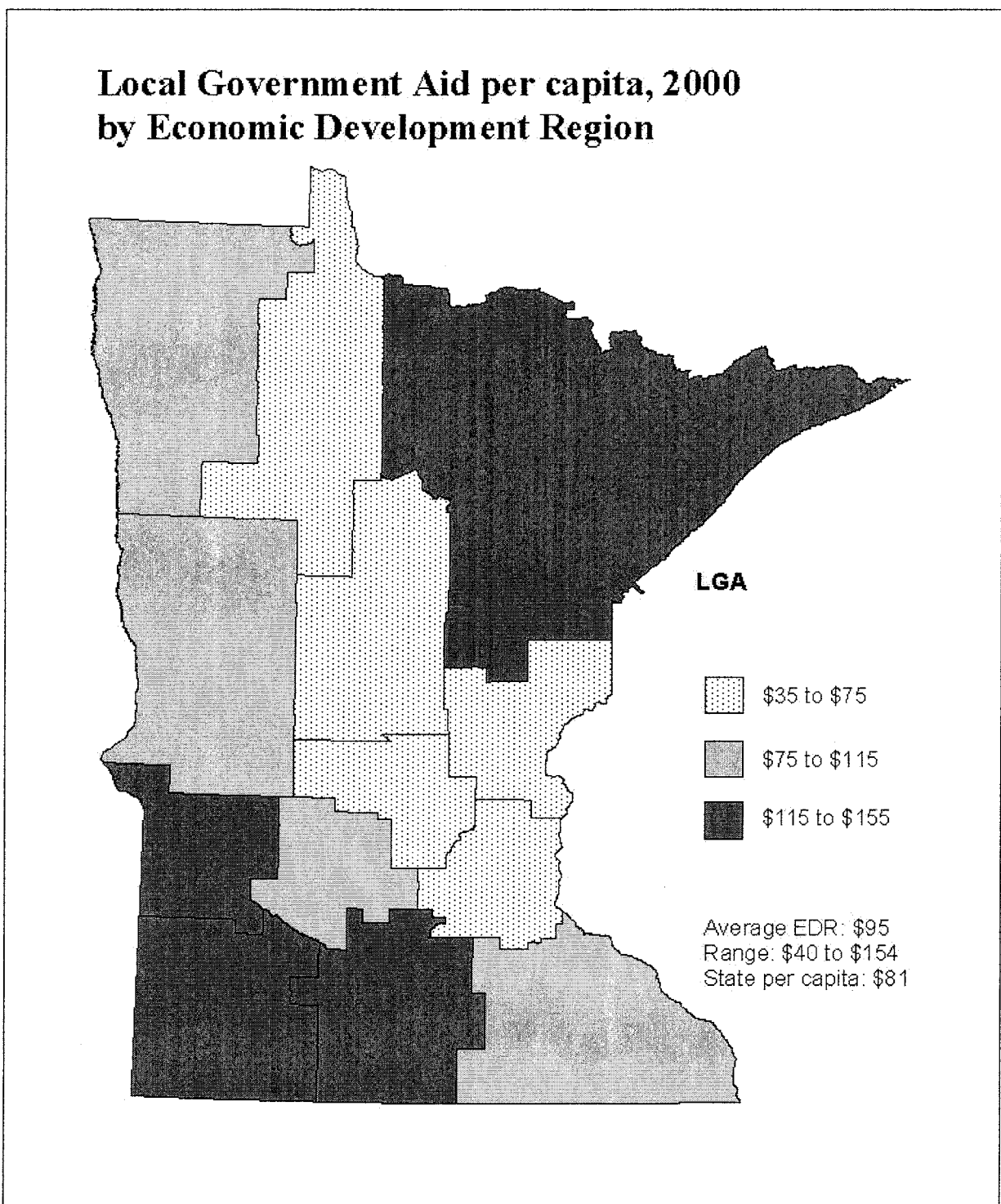
- No significant changes

2002 aid changes:

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

Local Government Aid per capita, 2000 by County





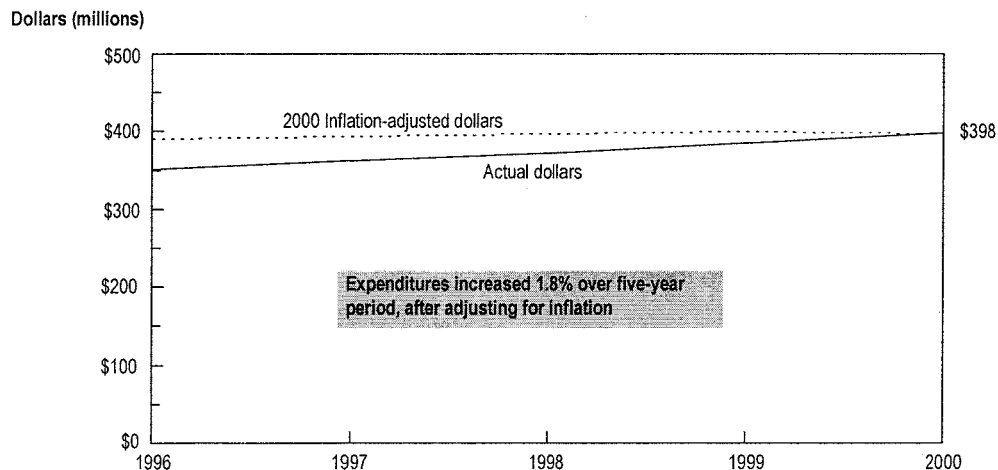
The Past Five Years of Local Government Aid

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

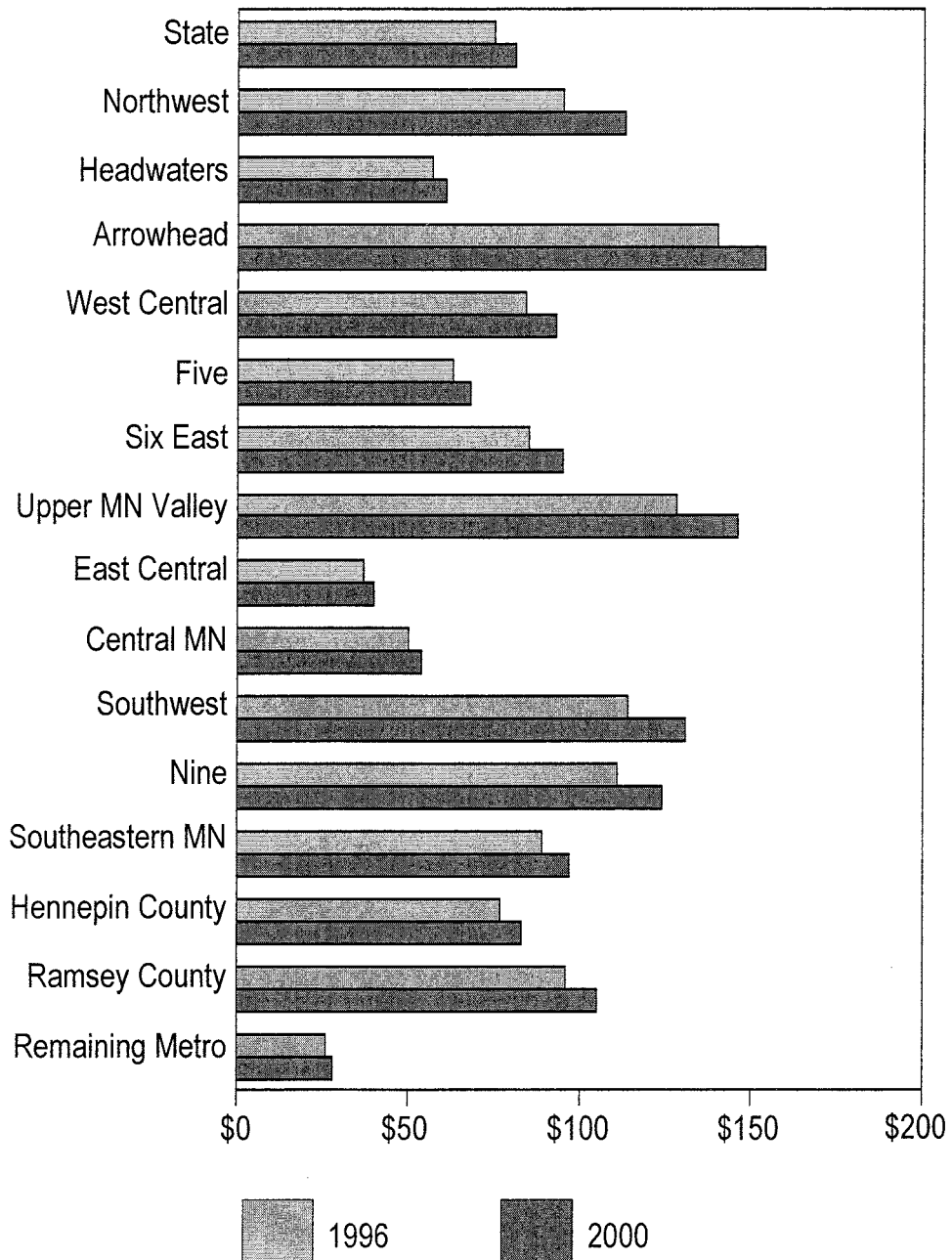
Local Government Aid: 1996 to 2000

Current dollars, in thousands						
State	1996	1997	1998	1999	2000	5-Yr. Chg. Aid
State	\$350,598	\$362,252	\$371,302	\$384,046	\$397,952	14%
Northern Regions						
Northwest (1)	8,661	8,959	9,211	9,501	10,002	15
Headwaters (2)	4,101	4,223	4,318	4,461	4,619	13
Arrowhead (3)	44,524	45,811	46,902	48,234	49,470	11
West Central (4)	17,277	17,849	18,269	18,863	19,447	13
Five (5)	8,887	9,158	9,387	9,709	10,269	16
East Central (7E)	4,553	4,760	4,950	5,190	5,434	19
Southern Regions						
Six East (6E)	9,737	10,047	10,320	10,654	10,961	13
Upper MN Valley (6W)	6,471	6,694	6,893	7,103	7,325	13
Central MN (7W)	14,715	15,550	15,929	16,588	17,305	18
Southwest (8)	14,162	14,602	14,954	15,395	15,896	12
Nine (9)	24,604	25,882	26,007	26,849	27,716	13
Southeastern MN (10)	39,345	40,722	41,709	43,191	44,672	14
Total Nonmetro	\$197,035	\$204,256	\$208,848	\$215,736	\$223,117	13%
Metro Region						
Hennepin County	82,132	84,790	86,941	89,829	93,189	13
Ramsey County	47,463	48,873	50,154	51,864	53,428	13
Remaining Metro	23,968	24,333	25,359	26,616	28,218	18
Total Metro	\$153,563	\$157,996	\$162,454	\$168,310	\$174,836	14%

Statewide Local Government Aid



Per Capita Local Government Aid 1996 and 2000



Disparity Reduction Aid (DRA)

Program Description and Aid Amount and Reporting

2000 Disparity Reduction Aid: \$23.4 million

Disparity reduction aid (DRA) is a state aid to local governments that began in 1989. The total amount of aid for 2000 is \$23,368,251. Under the basic formula, aid was given to a taxing area if the total tax rate in the area exceeded 100 percent, based upon payable 1988 levies and market values (equalized) and payable 1989 class rates. An alternative formula gave disparity reduction aid to all unique taxing areas whose city government tax rate exceeded 23 percent, regardless of whether or not the total tax rate exceeded 100 percent.

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

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

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

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

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

Disparity Reduction Aid: 2000

		Amount (thousands)	Percent of Total
Northern Regions	Northwest	\$683	2.9%
	Headwaters	298	1.3
	Arrowhead	12,837	54.9
	West Central	403	1.7
	Five	422	1.8
	East Central	168	0.7
Southern Regions	Six East	440	1.9
	Upper MN Valley	966	4.1
	Central MN	204	0.9
	Southwest	1,167	5.0
	Nine	1,033	4.4
	Southeastern MN	2,971	12.7
Total Nonmetro		\$21,592	92.4%
Metro Region	Hennepin County	884	3.8
	Ramsey County	851	3.6
	Remaining Metro	40	0.2
Total Metro		\$1,776	7.6%
State Total		\$23,368	100.0%

Homestead and Agricultural Credit Aid (HACA)

Program Description

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

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

Aid Amount and Reporting

2000 Homestead and Agricultural Credit Aid: \$492.3 million

The total amount of HACA for taxes payable in 2000 is \$492,296,439. The amounts by type of taxing district are shown below.

Taxing District	Amount	Percent
County	\$209,169,091	42.5%
City	199,978,592	40.6
Township	29,737,687	6.0
School District	24,676,585	5.0
Special Taxing Districts	28,734,484	5.8
Total	\$492,296,439	100.0%

The HACA data was obtained from the Department of Revenue.

Recent Law Changes

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

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.

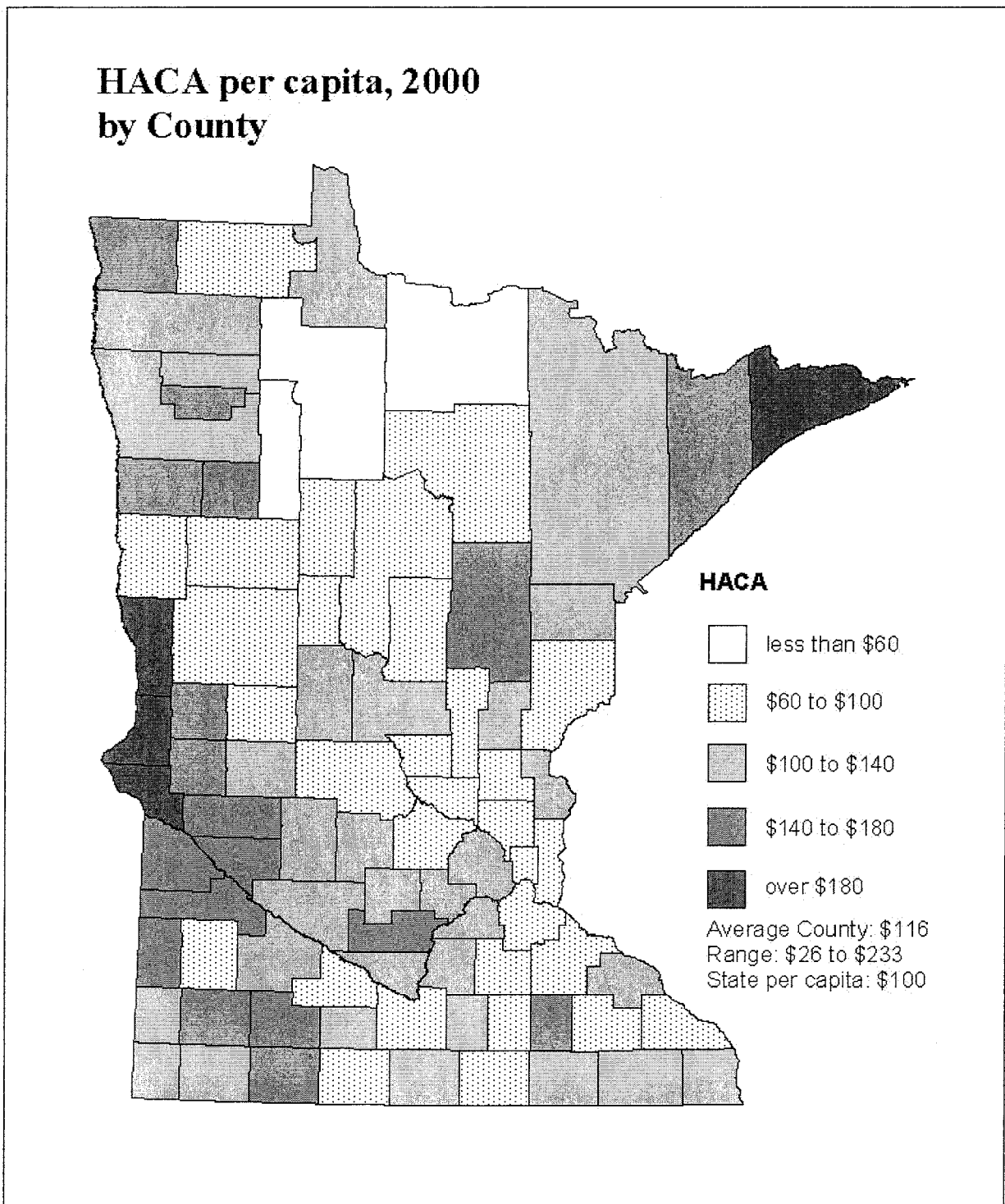
For taxes payable in 1997, the only class rate reduction was for the first tier of noncommercial seasonal recreational property, resulting in \$7.7 million in additional HACA. The temporary HACA reduction of \$16 million in 1996 was restored, and in addition, county HACA grew by \$3.0 million due to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

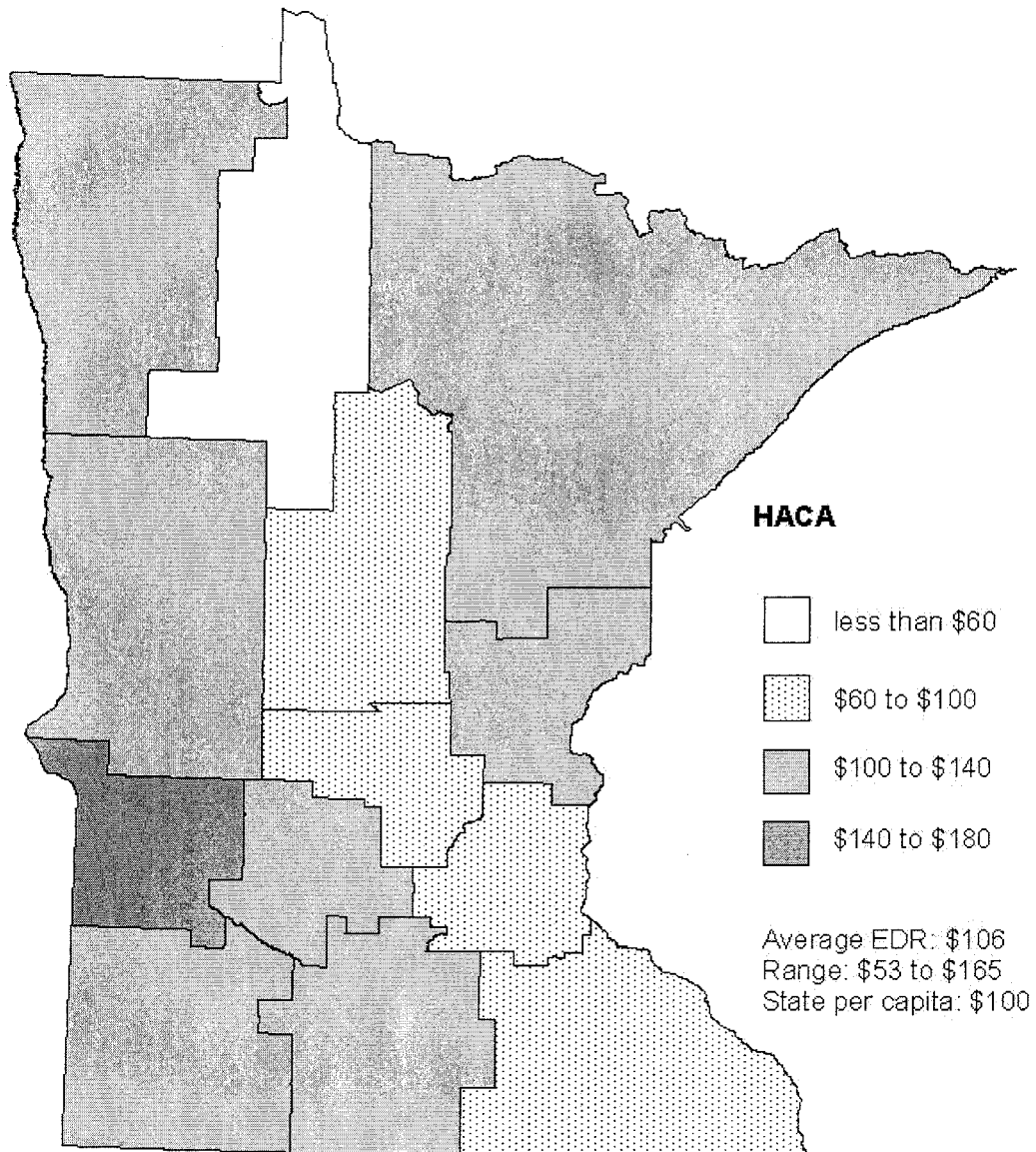
HACA did increase for payable 1998 by \$8.0 million to offset a class rate reduction for the first tier of seasonal recreational property (this class rate reduction was approved by the legislature in 1996, before adoption of class rate compression). In addition, county HACA increased by \$2.7 million 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.

For taxes payable in 2000, HACA was increased by about \$12.6 million to compensate local governments for the class rate reductions to agricultural homestead property and noncommercial seasonal recreational property (the following year this amount was reduced to \$10.1 million, based on new data which showed that the originally determined amount for agricultural homestead property was \$2.5 million too high). HACA was also increased for 2000 by \$13.4 million to compensate for the fiscal disparities impact of commercial-industrial class rate changes which first took effect for taxes payable in 1999. Finally, school HACA was reduced by another \$16.8 million in the continuing program of increased state funding for special education.



HACA per capita, 2000 by Economic Development Region



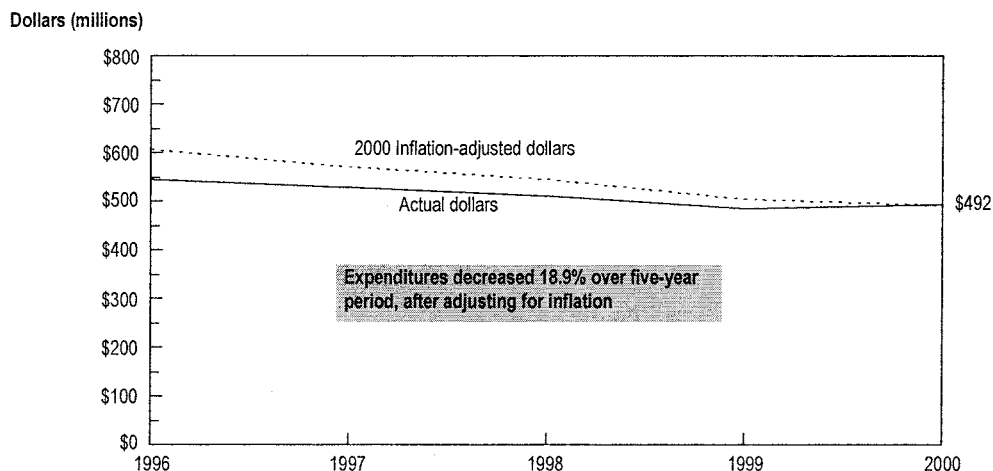
The Past Five Years of HACA

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

Homestead and Agricultural Credit Aid: 1996 to 2000⁶

Current dollars, in thousands						
State	1996	1997	1998	1999	2000	5-Yr. Chg. Aid
State	\$544,411	\$527,650	\$510,106	\$484,812	\$492,296	-10%
Northern Regions						
Northwest (1)	12,575	12,200	11,814	11,316	11,356	-10
Headwaters (2)	4,266	4,507	4,787	4,491	4,070	-5
Arrowhead (3)	36,430	37,463	38,420	37,372	37,286	2
West Central (4)	20,975	21,428	21,925	20,997	21,164	1
Five (5)	11,562	12,883	14,260	13,806	13,763	19
East Central (7E)	13,514	13,810	14,166	13,826	13,698	1
Southern Regions						
Six East (6E)	14,014	13,840	13,588	13,044	13,404	-4
Upper MN Valley (6W)	8,519	8,217	7,907	7,581	8,245	-3
Central MN (7W)	28,540	27,589	26,727	25,485	24,155	-15
Southwest (8)	17,256	16,724	16,159	15,523	15,268	-12
Nine (9)	27,476	26,528	25,526	24,329	23,592	-14
Southeastern MN (10)	51,260	49,335	47,472	45,502	45,966	-10
Total Nonmetro	\$246,388	\$244,525	\$242,751	\$233,271	\$231,966	-6%
Metro Region						
Hennepin County	136,659	127,325	119,319	111,131	115,531	-15
Ramsey County	56,537	53,264	50,036	46,853	48,746	-14
Remaining Metro	104,827	102,535	97,999	93,558	96,054	-8
Total Metro	\$298,023	\$283,124	\$267,354	\$251,541	\$260,330	-13%

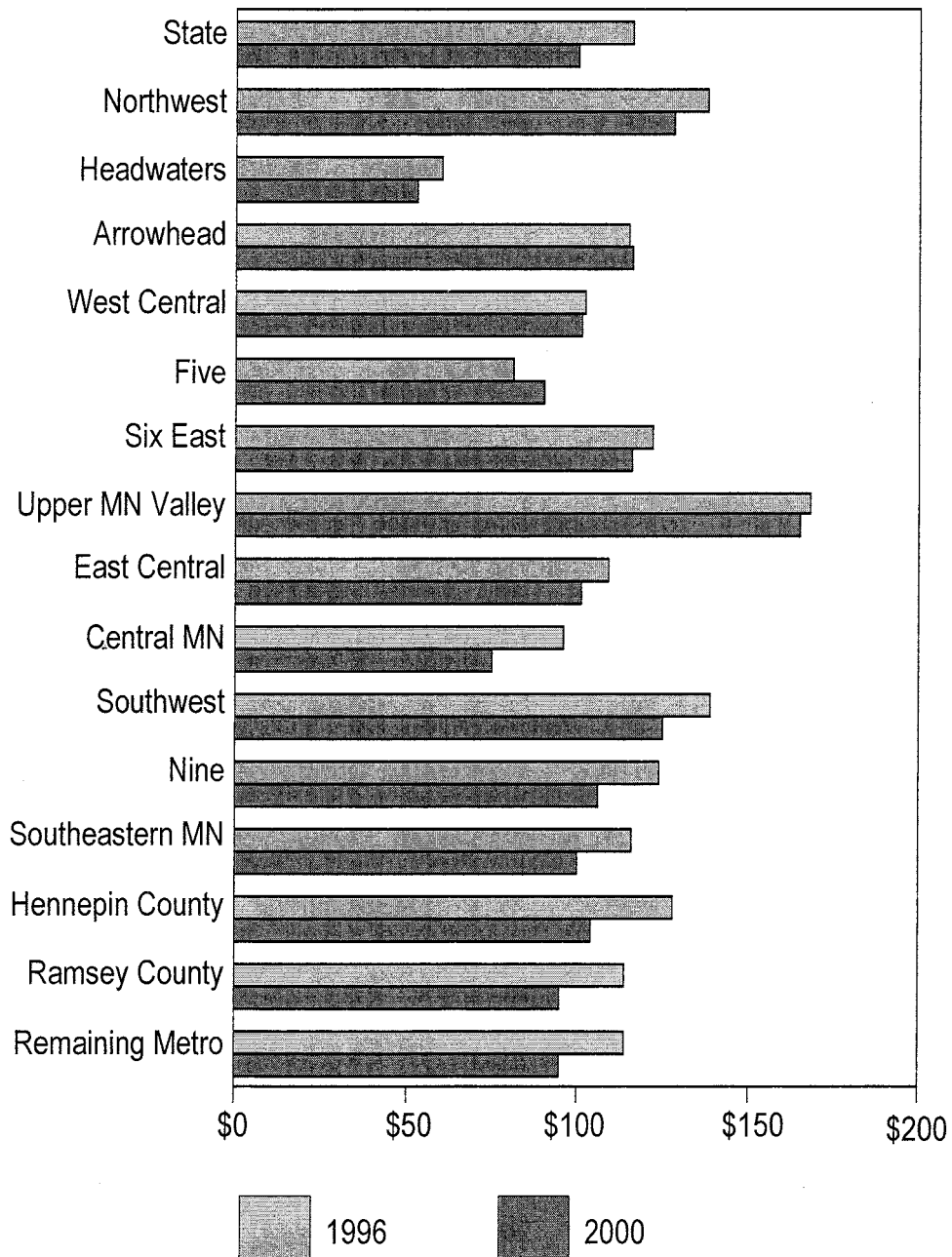
Statewide Homestead and Agricultural Credit Aid⁶



House Research Graphics

⁶ See law changes on pages 38 and 39 which have been made to HACA and affect the overall amount distributed.

Per Capita Homestead and Agricultural Credit Aid 1996 and 2000



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

2000 County Criminal Justice Aid: \$29.4 million

In 2000 county criminal justice aid totaled \$29,355,763. Criminal justice aid is distributed to each county based upon a formula:

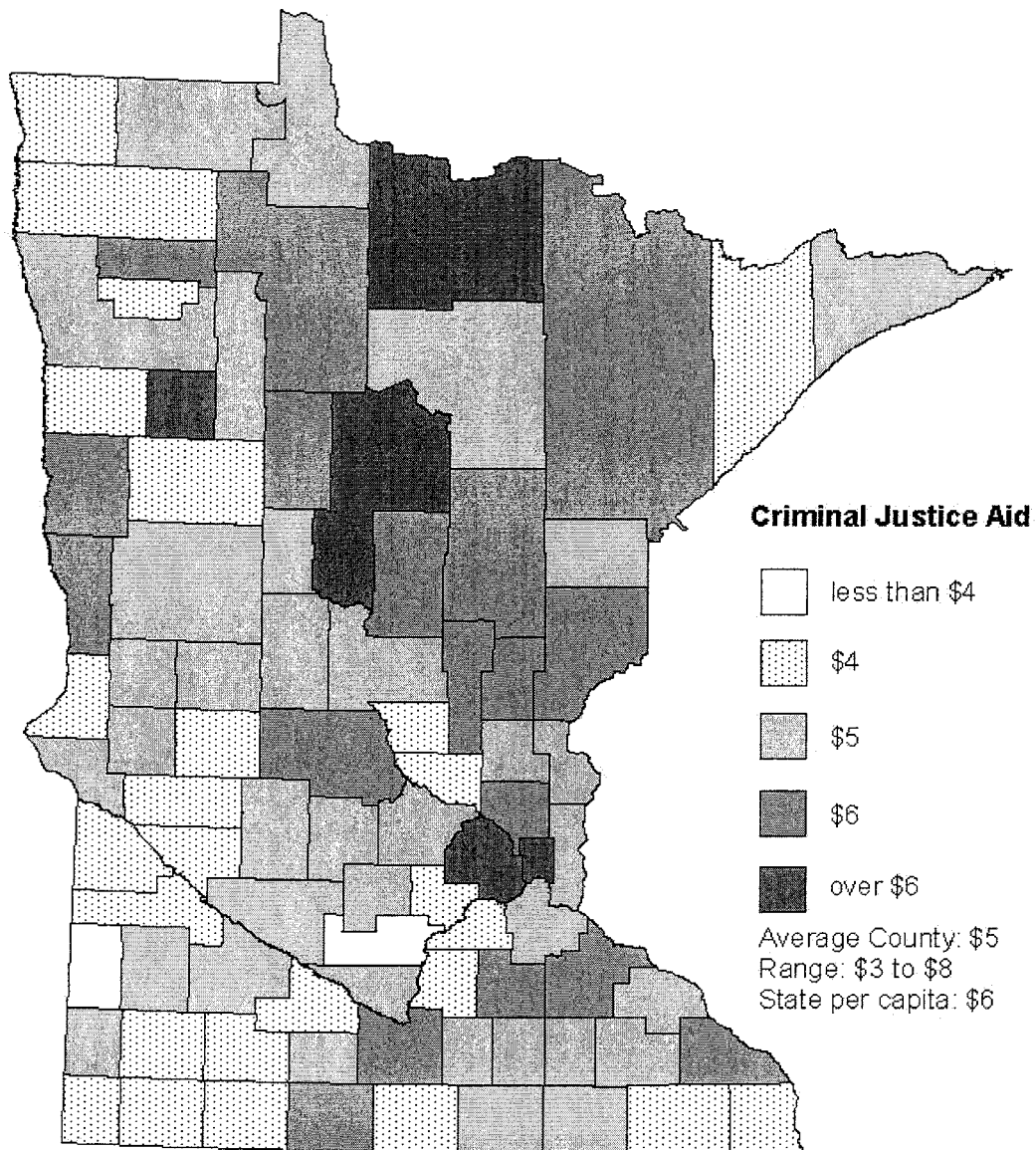
- One-half is distributed to each county in the same proportion that the county's population is to the population of all counties.
- One-half of the aid is distributed to each county in the same proportion that the county's Part I crimes are to the total Part I crimes for all counties. "Part I crimes"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

Each calendar year, 1.5 percent of the total appropriation is retained by the Commissioner of Revenue to make reimbursements to the Commissioner of Finance to defray the additional costs associated with court-ordered counsel of the district public defender. For 2000, this amount was \$445,374.

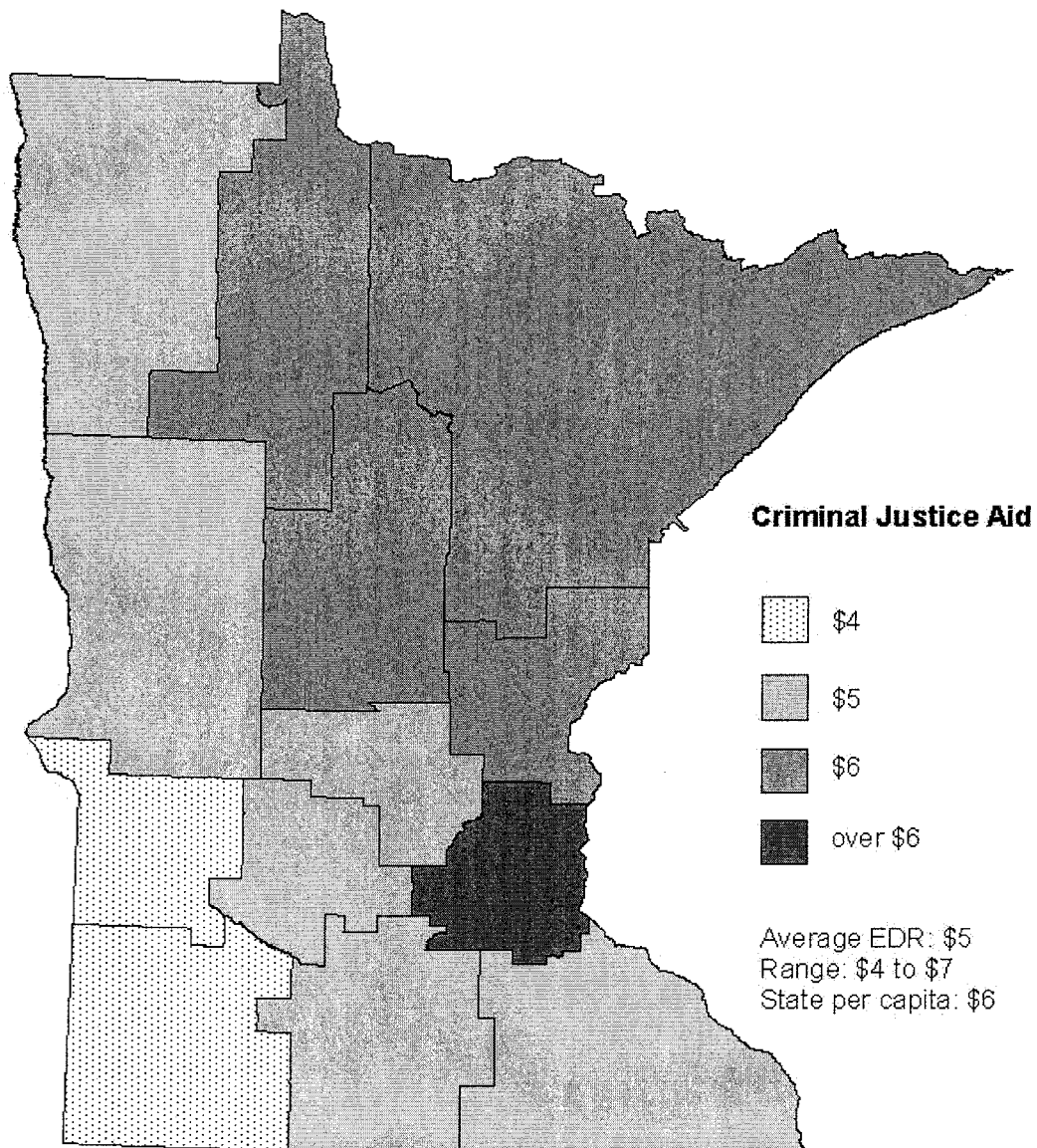
Recent Law Changes

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

Criminal Justice Aid per capita, 2000 by County



Criminal Justice Aid per capita, 2000 by Economic Development Region



The Past Five Years of Criminal Justice Aid

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

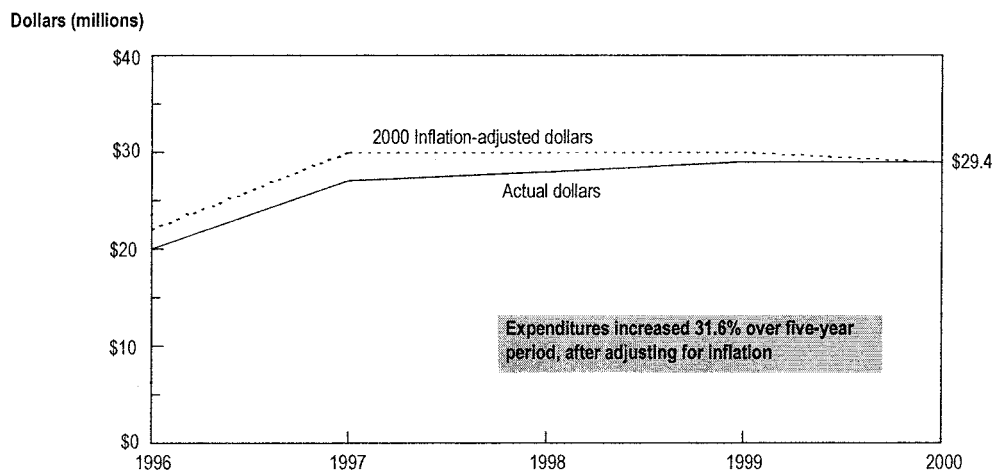
Criminal Justice Aid: 1996 to 2000

Current dollars, in thousands

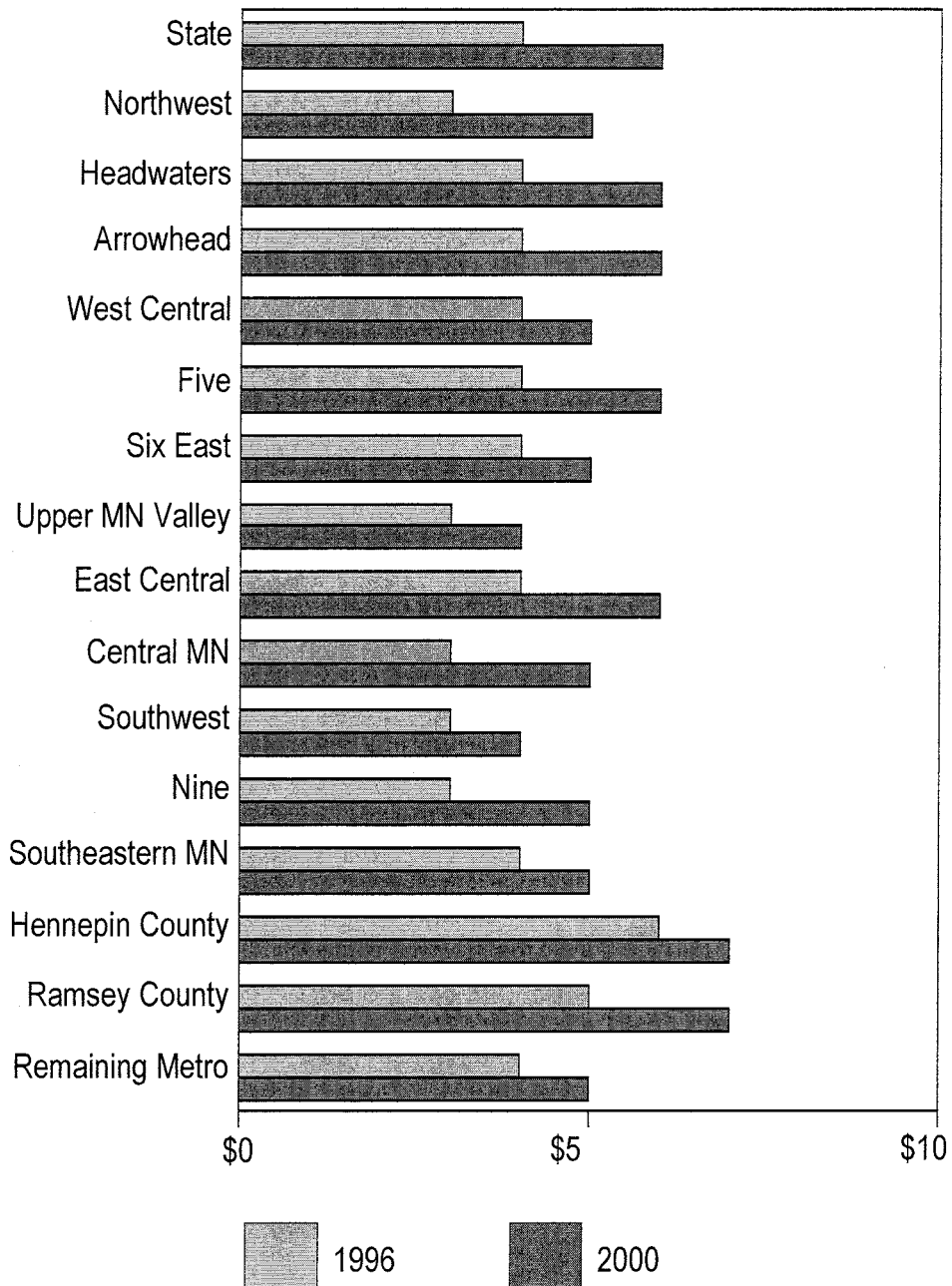
State	1996*	1997*	1998	1999	2000	5-Yr. Chg. Aid*
	\$20,010	\$27,488	\$28,025	\$28,650	\$29,356	47%
Northern Regions						
Northwest (1)	318	417	417	420	436	37
Headwaters (2)	304	419	427	463	464	53
Arrowhead (3)	1,225	1,679	1,716	1,727	1,814	48
West Central (4)	761	1,000	1,020	990	1,041	37
Five (5)	581	835	827	851	878	51
East Central (7E)	456	655	681	707	761	67
Southern Regions						
Six East (6E)	427	596	599	580	593	39
Upper MN Valley (6W)	157	212	212	213	217	38
Central MN (7W)	1,005	1,452	1,490	1,568	1,624	62
Southwest (8)	382	512	535	543	535	40
Nine (9)	750	1,110	1,076	1,091	1,101	47
Southeastern MN (10)	1,638	2,268	2,264	2,223	2,352	44
Total Nonmetro	\$8,004	\$11,155	\$11,264	\$11,375	\$11,818	48%
Metro Region						
Hennepin County	5,926	7,951	8,046	8,350	8,271	40
Ramsey County	2,523	3,485	3,573	3,680	3,762	49
Remaining Metro	3,557	4,898	5,142	5,245	5,505	55
Total Metro	\$12,006	\$16,333	\$16,761	\$17,275	\$17,538	46%

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

Criminal Justice Aid



Per Capita Criminal Justice Aid 1996 and 2000



Community Corrections Funding

Program Description

Although counties assume much of the cost of their community correctional services, the state provides direct funding and in-kind services. Counties choose to receive funding from one of three basic funding systems: the community corrections act (CCA), county probation officer (CPO), and the Department of Corrections (DOC). They are as follows:

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

To keep the counties on a comparable basis, the dollar amount of in-kind services provided by the DOC is included in this report, even though these counties do not receive an "aid payment" per se from the state.

Aid Amount and Reporting

2000 Community Corrections Funding: \$69.0 million

In 2000 the state funding was \$68,981,395.⁷ The table below lists the calendar year 2000 statewide total amounts for the various community corrections funding programs:

Program	Amount	Percent
CCA Aid	\$31,647,000	45.9%
CPO reimbursement aid	3,602,000	5.2
DOC field services ⁷	5,617,587	8.1
Adult felony caseload reduction	1,484,318	2.2
Caseload/workload reduction	15,781,999	22.9
Intensive supervision ⁷	2,785,490	4.0
Juvenile placement	6,058,000	8.8
Enhanced supervision of adult sex offenders	2,005,000	2.9
Total Aid and In-kind Services	\$68,981,395	100.0%

⁷ Amounts shown for DOC field services and intensive supervision are for calendar year 1999; calendar year 2000 data were not available.

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

The community corrections funding total includes additional dollars for enhanced supervision of adult felony sex offenders. This additional aid began in calendar year July 1, 2000. The amount will increase to about \$4.8 million for calendar year 2001.

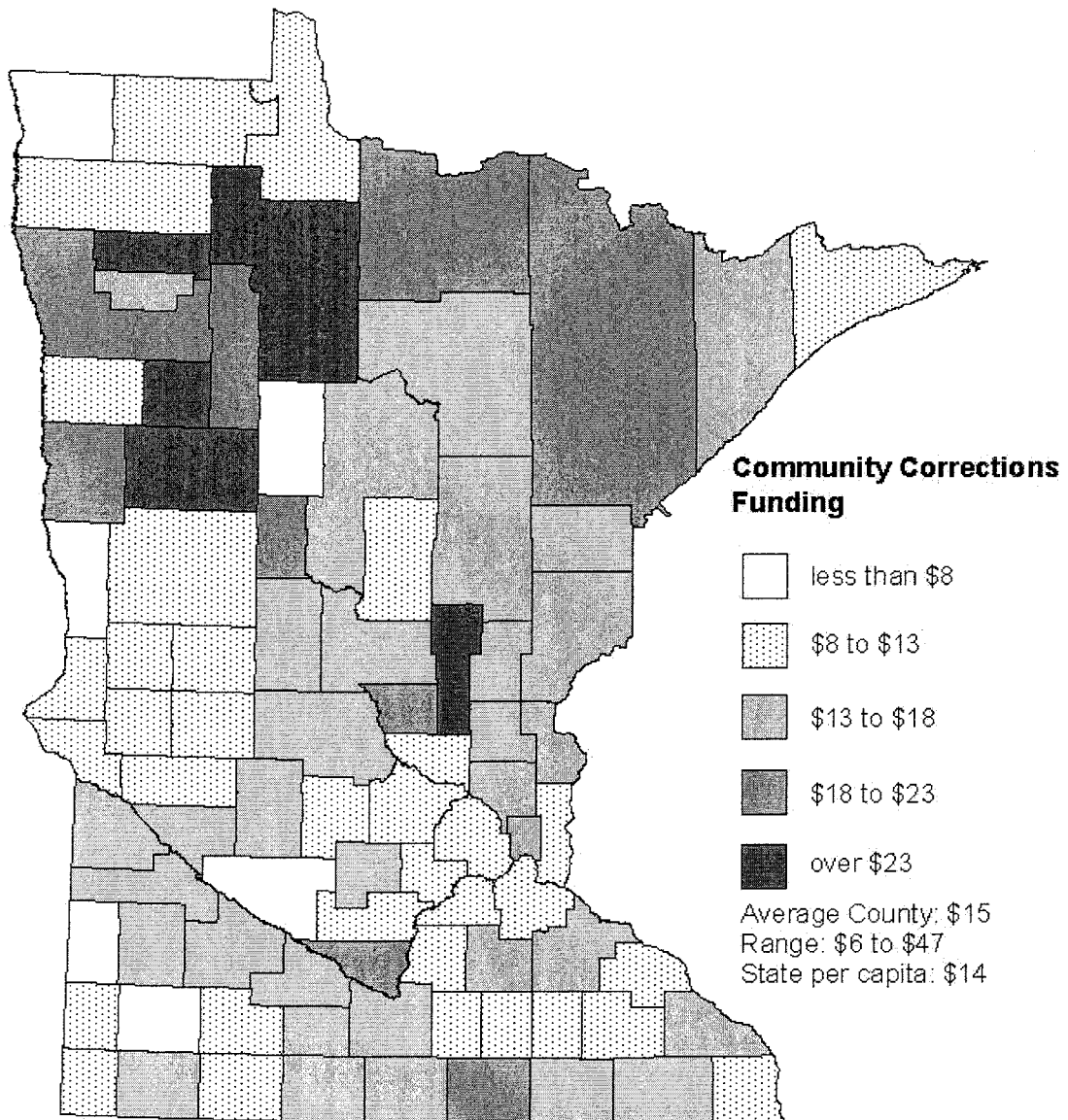
The community corrections funding total includes the second year of juvenile placement aid. Due to timing issues in beginning the program, calendar year 1999 data in last year's report effectively showed about one-and-a-half years' worth of aid.

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

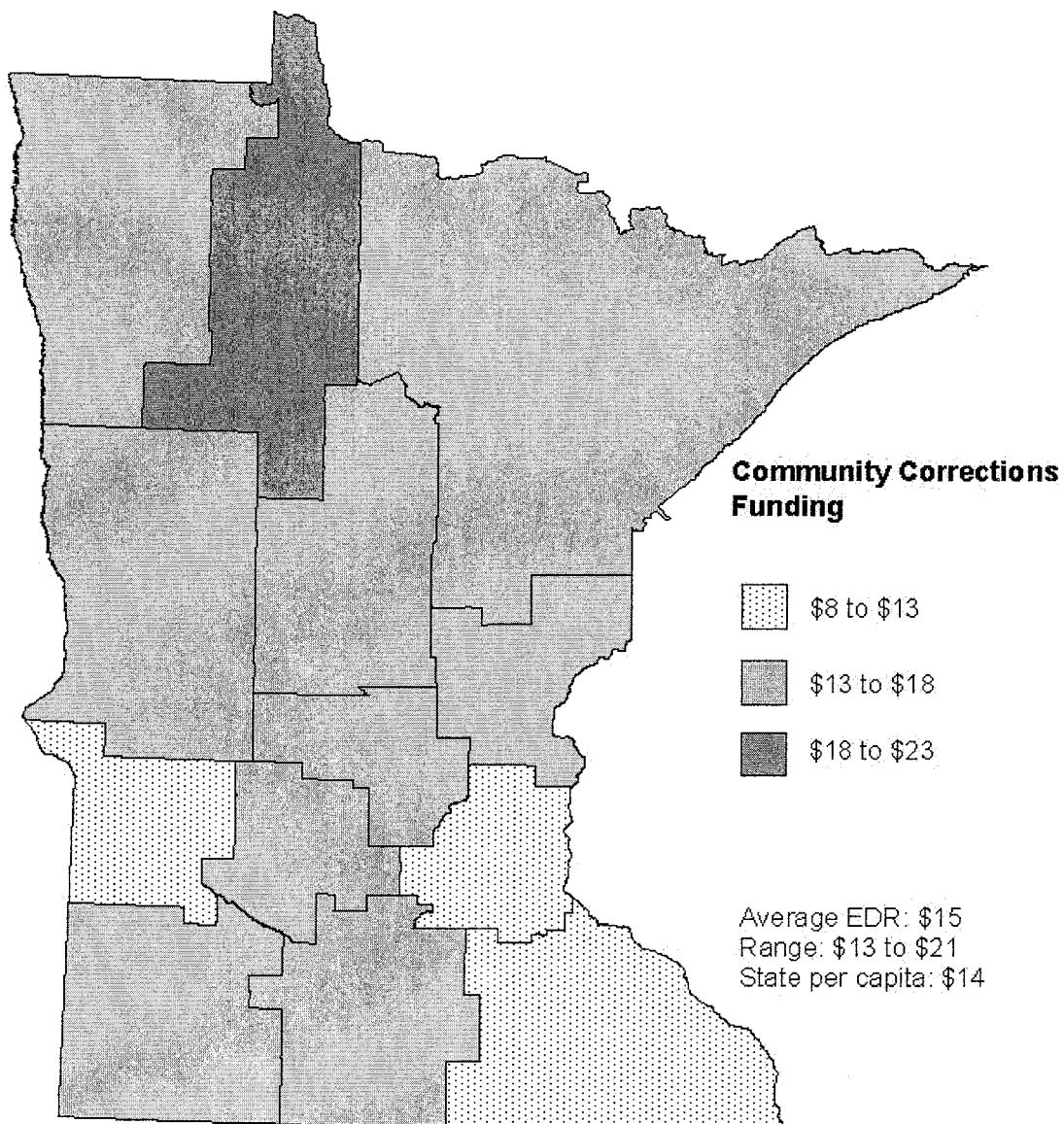
Region	Counties
Central Minnesota	Aitkin Crow Wing Morrison
DFO	Dodge Fillmore Olmsted
Tri-County	Norman Polk Red Lake
Arrowhead	Carlton Cook Koochiching Lake St. Louis
Region 6W	Chippewa Lac Qui Parle Swift Yellow Medicine
Rock/Nobles	Rock Nobles
Todd/Wadena	Todd Wadena

The community corrections funding data was obtained from the DOC.

Community Corrections Funding per capita, 2000 by County



Community Corrections Funding per capita, 2000 by Economic Development Region



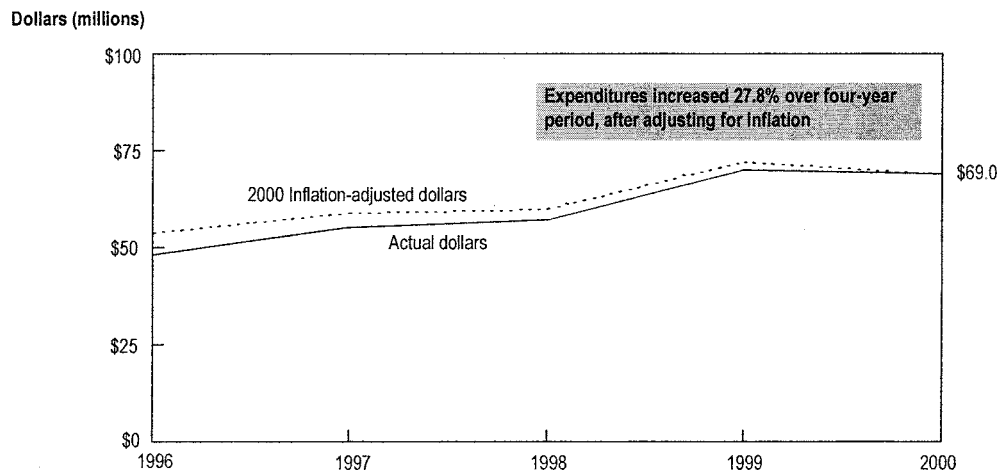
The Past Five Years of Community Corrections Funding

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

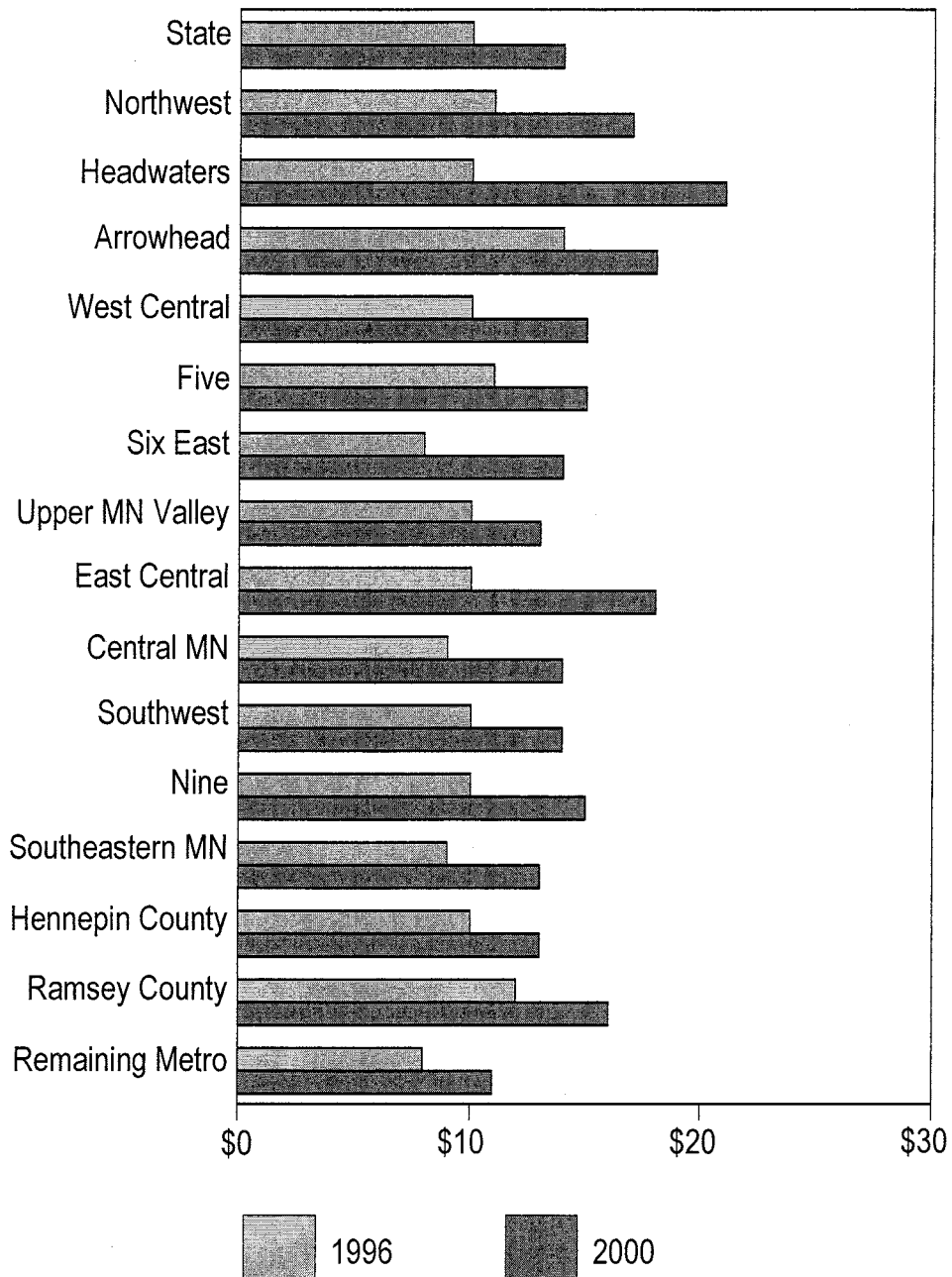
Community Corrections Funding: 1996 to 2000

	Current dollars, in thousands					
	1996	1997	1998	1999	2000	5-Yr. Chg. Aid
State	\$48,429	\$54,572	\$56,500	\$69,554	\$68,981	42%
Northern Regions						
Northwest (1)	967	1,081	1,203	1,566	1,485	54
Headwaters (2)	784	913	1,035	1,932	1,585	102
Arrowhead (3)	4,373	4,844	4,814	5,847	5,900	35
West Central (4)	2,081	1,683	1,929	3,499	3,134	51
Five (5)	1,734	1,908	1,996	2,346	2,344	35
East Central (7E)	1,335	1,630	1,735	2,834	2,506	88
Southern Regions						
Six East (6E)	917	1,118	1,154	1,762	1,616	76
Upper MN Valley (6W)	525	567	562	638	644	23
Central MN (7W)	2,817	3,493	3,602	4,467	4,508	60
Southwest (8)	1,208	1,172	1,124	1,831	1,670	38
Nine (9)	2,229	2,378	2,634	3,387	3,260	46
Southeastern MN (10)	4,009	4,705	4,789	6,126	6,091	52
Total Nonmetro	\$22,978	\$25,491	\$26,579	\$36,236	\$34,742	51%
Metro Region						
Hennepin County	10,731	12,351	12,697	13,942	14,360	34
Ramsey County	6,185	7,117	7,343	8,015	8,274	34
Remaining Metro	8,535	9,613	9,882	11,361	11,605	36
Total Metro	\$25,451	\$29,081	\$29,921	\$33,318	\$34,240	35%

Community Corrections Funding



Per Capita Community Corrections Funding 1996 and 2000



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 62 for a description of the targeting refund.

Aid Amount and Reporting

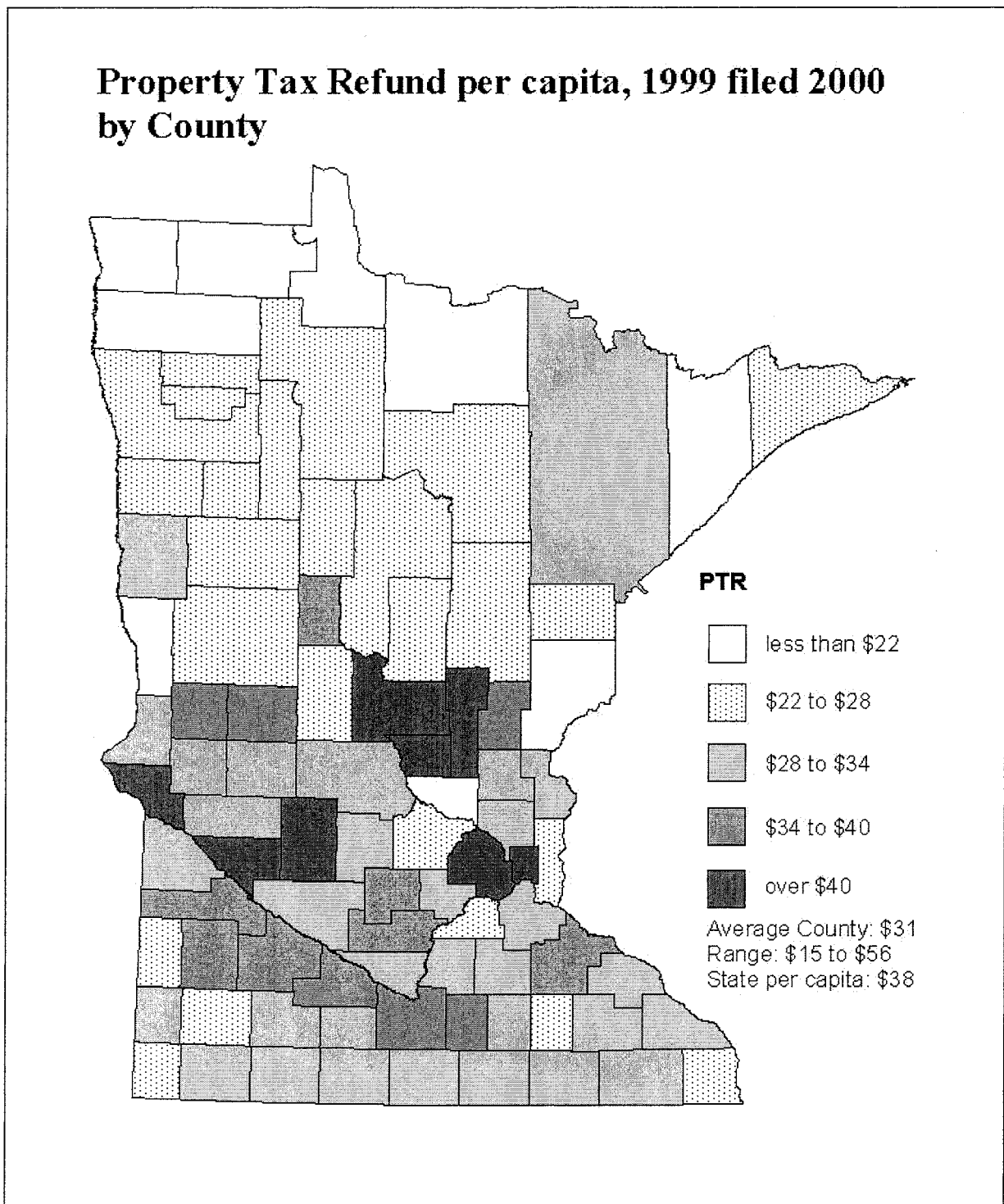
1999 Filed 2000 Property Tax Refund: \$185.0 million

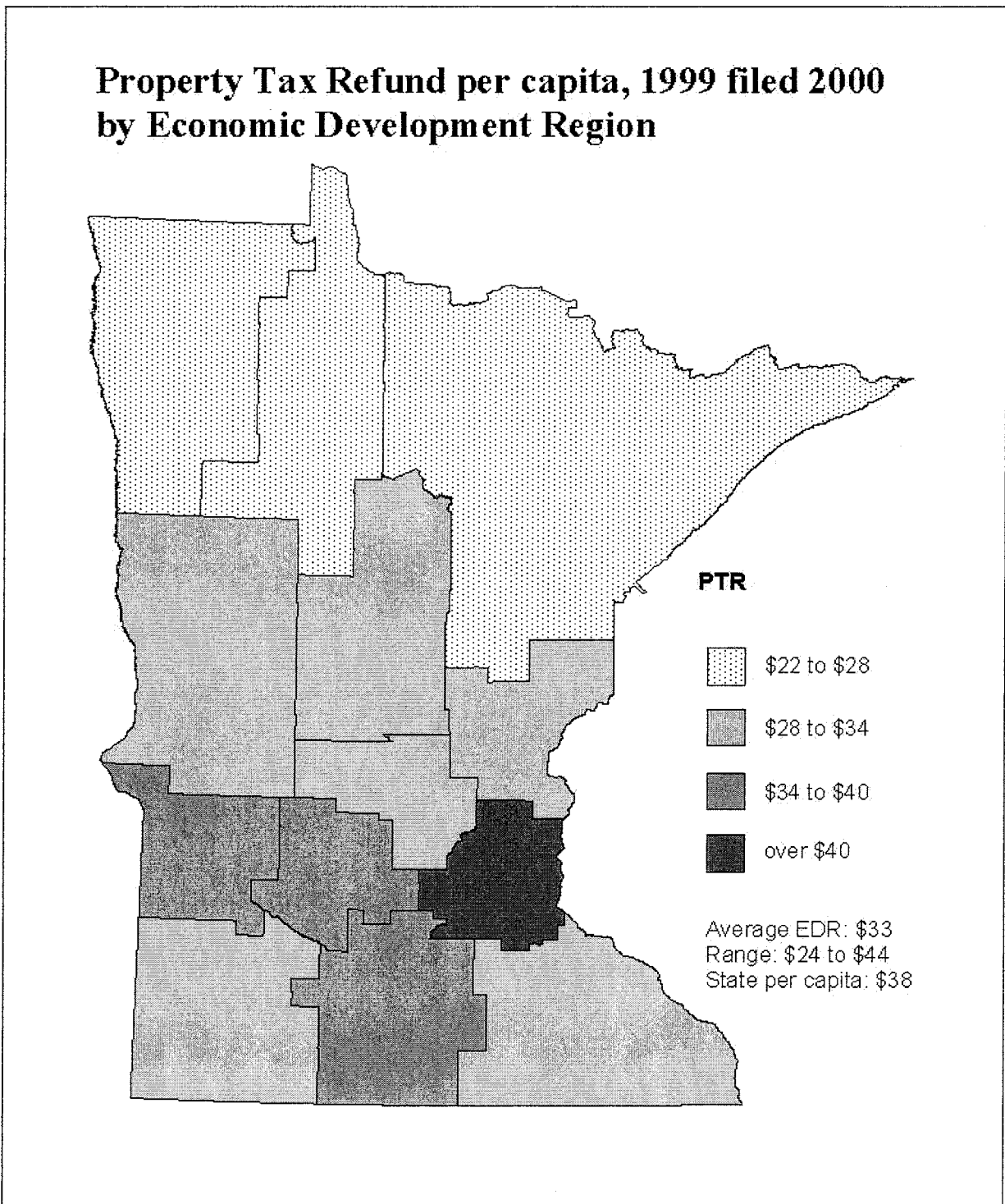
The total property tax refunds for the 1999 returns filed in 2000 for homeowners and renters is \$184,909,159. The table below summarizes statewide data on the number of returns, amounts, and average dollar per return for the various types of filers.

	Number of Returns (A)	Total Amount (B)	Net Amount per Return (C = B ÷ A)
Homeowners: ⁸			
Senior/Disabled	95,718	\$30,657,970	\$320
Under 65 Years	<u>123,477</u>	<u>40,014,056</u>	<u>324</u>
Total Homeowners	219,195	\$70,672,026	\$322
Renters:			
Senior/Disabled	76,396	\$35,530,062	\$465
Under 65 Years	<u>197,543</u>	<u>78,707,070</u>	<u>398</u>
Total Renters	273,939	\$114,237,132	\$417
Total	493,134	\$184,909,159	\$375

House Research Department

⁸ 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 61)

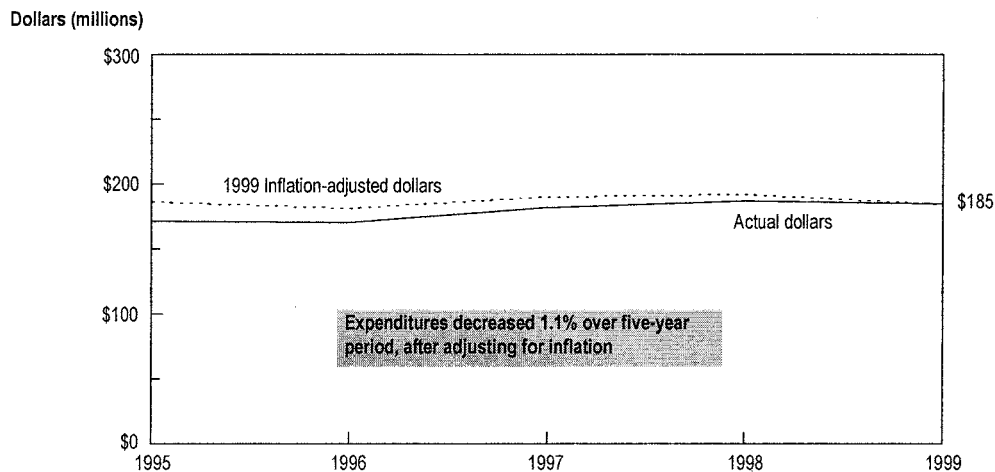
The table below shows the distribution of the property tax refund in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the property tax refund for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Property Tax Refund: 1995 to 1999

Current dollars, in thousands

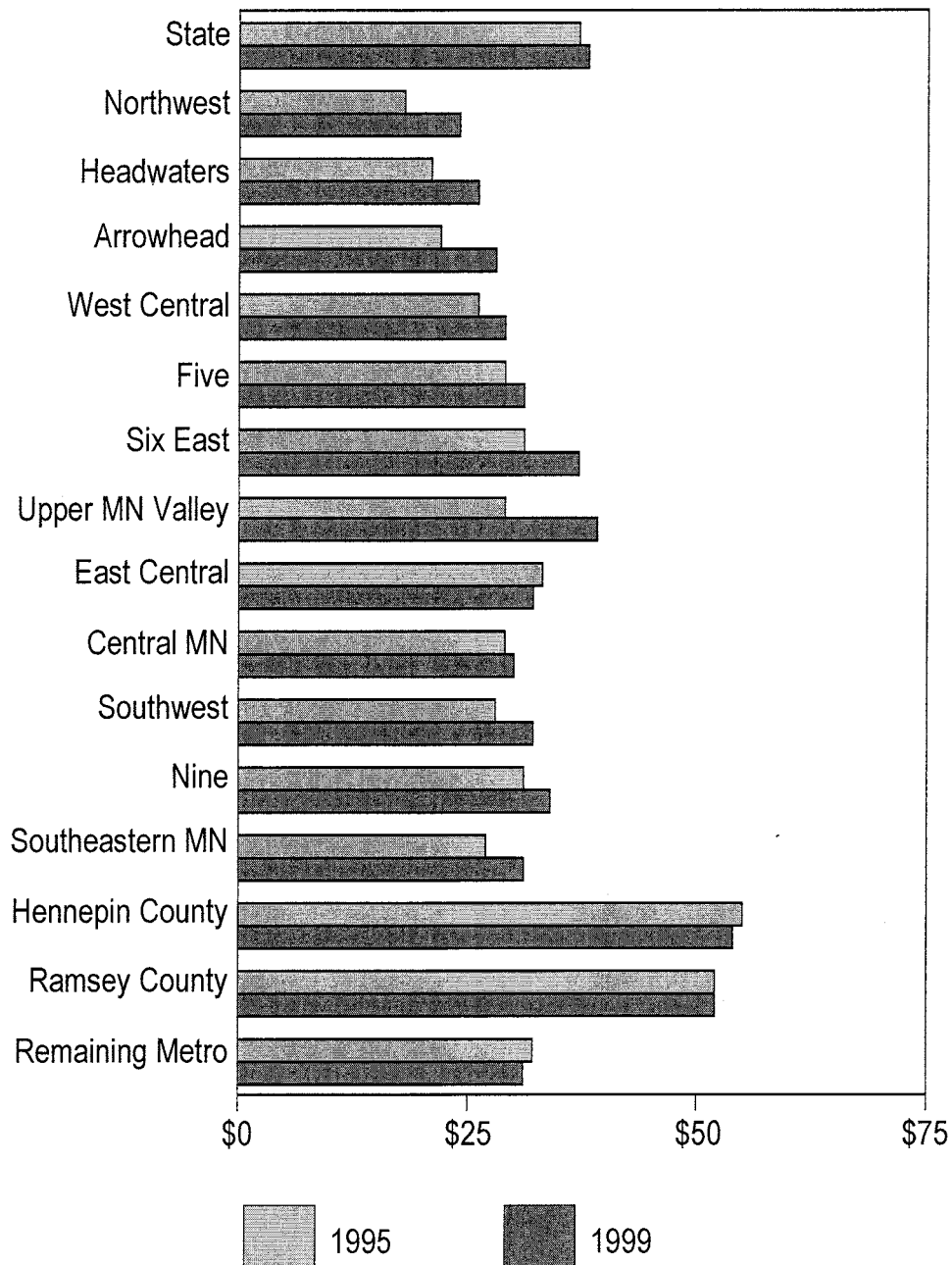
State	1995	1996	1997	1998	1999	5-Yr. Chg. Aid
State	\$170,834	\$169,912	\$182,130	\$186,960	\$184,909	8%
Northern Regions						
Northwest (1)	1,651	1,659	1,906	2,212	2,163	31
Headwaters (2)	1,456	1,517	1,857	1,945	1,896	30
Arrowhead (3)	6,960	7,215	8,488	8,816	9,009	29
West Central (4)	5,227	5,326	6,011	6,241	6,139	17
Five (5)	4,012	4,014	4,468	4,711	4,526	13
East Central (7E)	3,928	4,082	4,363	4,444	4,295	9
Southern Regions						
Six East (6E)	3,515	3,646	3,990	4,261	4,287	22
Upper MN Valley (6W)	1,484	1,505	2,234	2,102	1,972	33
Central MN (7W)	8,241	8,467	9,493	9,842	9,697	18
Southwest (8)	3,446	3,518	3,909	4,282	4,007	16
Nine (9)	6,832	6,941	7,673	8,083	7,711	13
Southeastern MN (10)	11,817	12,264	13,770	14,467	13,896	18
Total Nonmetro	\$58,569	\$60,153	\$68,162	\$71,405	\$69,600	19%
Metro Region						
Hennepin County	58,299	56,277	58,466	59,019	58,990	1
Ramsey County	25,531	24,783	25,554	25,987	26,043	2
Remaining Metro	28,435	28,700	29,948	30,549	30,276	6
Total Metro	\$112,265	\$109,759	\$113,968	\$115,555	\$115,310	3%

Statewide Property Tax Refund



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

Per Capita Property Tax Refund 1995 and 1999



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

2000 Targeting Refunds: \$1.3 million

For returns filed in 2000 (for property taxes payable in 2000) 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 16,000 returns filed in 2000 for a total amount of \$1,319,603. The average refund per return was \$82. (The maximum refund is \$1,000.) The amount of the targeting refund is listed separately on all of the tables in this report, directly after the regular property tax refund amounts.

Ten counties reported fewer than five claims for targeted refunds filed in 2000 by senior/disabled claimants (Cook, Kittson, Lake, Lake of the Woods, Mahnomon, Marshall, Norman, Red Lake, Swift, and Wilkin). To protect taxpayer confidentiality the Department of Revenue is unable to provide detailed counts or amounts for senior/disabled claimants from these counties. In aggregate, there were 33 senior/disabled claims for \$2,190 in targeted refunds from these ten counties. This amount is included in the state total for targeted refunds, and in the total for nonmetro Minnesota.

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 1999 (returns filed in 2000) 723 returns claimed \$87,981 in credits, for an average credit of \$71. This credit is not included in this report due to its minimal amount.

The Past Five Years of Targeting Refunds

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

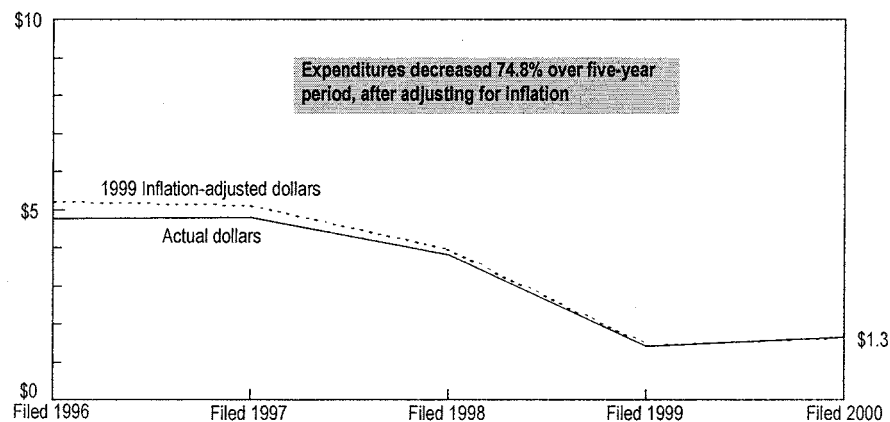
Targeting: 1996 through 2000

Current dollars, in thousands

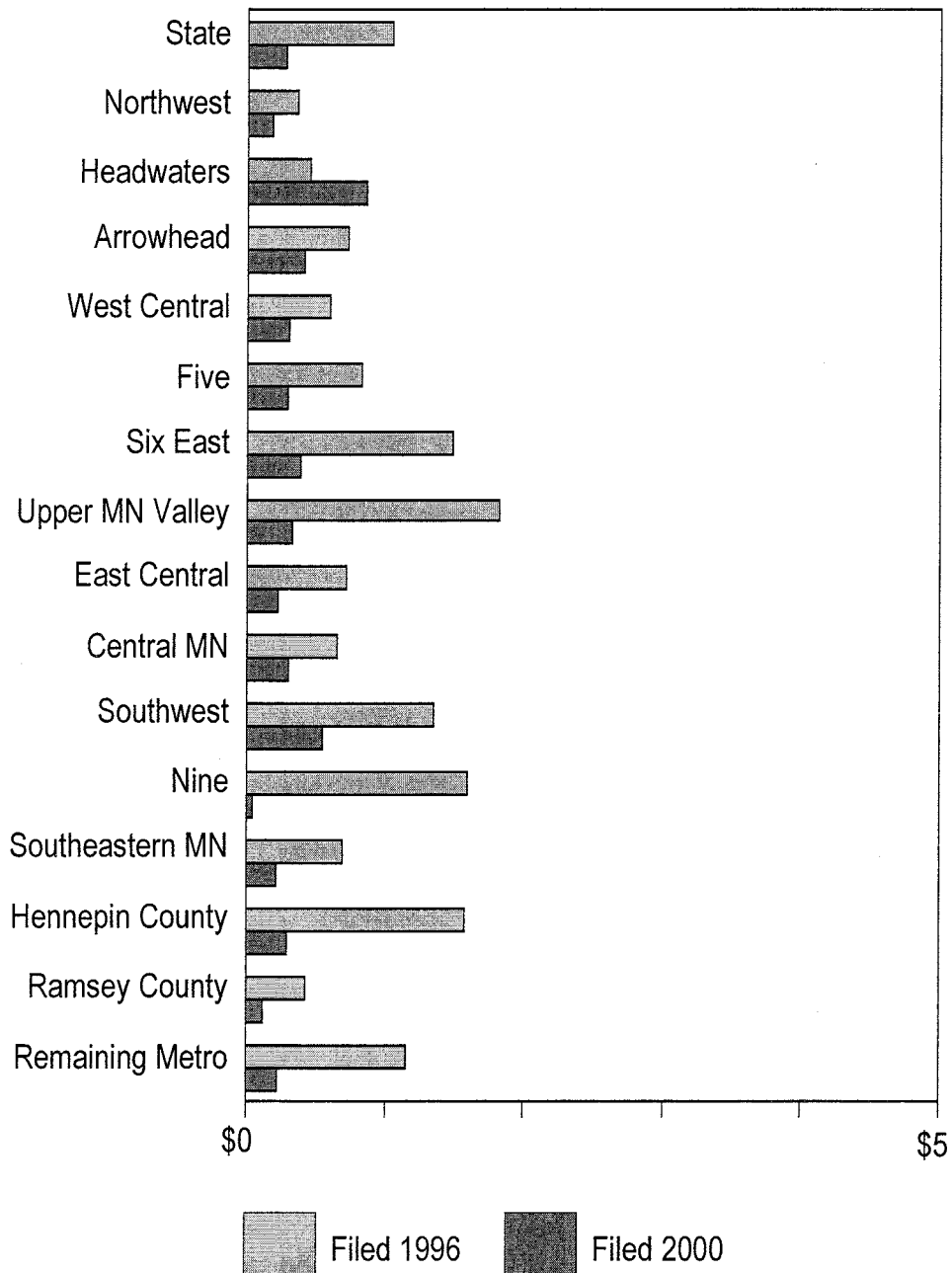
State	Filed 1996	Filed 1997	Filed 1998	Filed 1999	Filed 2000
	\$4,789	\$3,811	\$1,424	\$1,637	\$1,320
Northern Regions					
Northwest (1)	33	50	29	37	16
Headwaters (2)	32	23	16	47	64
Arrowhead (3)	227	302	132	77	132
West Central (4)	120	112	58	100	63
Five (5)	115	79	40	62	43
East Central (7E)	85	82	57	41	29
Southern Regions					
Six East (6E)	168	166	55	66	44
Upper MN Valley (6W)	92	95	41	44	16
Central MN (7W)	183	182	93	118	96
Southwest (8)	168	125	46	102	66
Nine (9)	350	302	137	85	59
Southeastern MN (10)	301	744	271	195	93
Total Nonmetro	\$1,874	\$2,263	\$974	\$974	\$725
Metro Region					
Hennepin County	1,684	655	224	317	317
Ramsey County	205	144	52	72	59
Remaining Metro	1,025	750	174	274	218
Total Metro	\$2,914	\$1,549	\$449	\$663	\$594

Targeting Refunds

Dollars (millions)



Per Capita Targeting Refunds Filed 1996 and 2000



Property Tax Data

Property Tax Data

Payable 2000 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 2000 Education Homestead Credit: \$394.4 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 and 1999 Legislatures. In its initial year, the education credit was \$304.3 million.

For taxes payable in 2000, the legislature increased the formula amounts and maximum. For payable 2000, the credit, which applies to each homestead property, equals 83 percent of the property's general education tax, subject to a maximum credit of \$390 per homestead. The total education homestead credit increased to \$394.4 million.

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

By using the state general education tax as the basis for the education homestead credit, homes of similar value will receive similar credit amounts, regardless of location throughout the state. The credit reaches its maximum level of \$390 at approximately \$107,300 of market value.

Payable 2000 Education Agricultural Credit: \$46.0 million

The 1999 Legislature created a new education agricultural credit equal to 54 percent, for agricultural homestead property, or 50 percent for agricultural nonhomestead property, of the general education tax on the property. The credit does not apply to the house, garage, and one acre of agricultural homestead property. This credit is effective for taxes payable in 2000 and thereafter.

Payable 2000 Taconite Homestead Credit: \$15.4 million

The taconite homestead credit amount excludes mobile home taconite homestead credit and adjustment amounts for prior years. Homeowners in the taconite tax relief areas, located in northern Minnesota on the Iron Range, receive a credit of either 57 percent or 66 percent. The percentage or relief depends upon certain characteristics of the local jurisdiction, such as the value of the iron ore in the district, proximity to mines, etc. A supplemental taconite homestead credit amount of \$532,410 is included in the \$15.4 million taconite homestead credit amount.

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

County	Taconite Credit
Aitkin	\$837,648
Cook	447,494
Crow Wing	999,743
Itasca	3,764,143
Koochiching	4,645
Lake	1,064,714
St. Louis	8,328,887
Total	\$15,447,274

Payable 2000 Miscellaneous Credits: \$20.8 million

The total of the miscellaneous property tax credits for 2000 is \$20,849,884. This includes \$15,447,274 of taconite homestead credit (discussed above), as well as the total payable 2000 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	\$15,447,274
Disparity Reduction Credit ⁹	4,750,515
Power Line Credit	138,406
Agricultural Preserves Credit	303,290
County Conservation Credit	206,099
Enterprise Zone Credit	4,300
Disaster Credit	0
Total	\$20,849,884

⁹ A disparity reduction credit was established by the 1988 Legislature to provide additional property tax relief in the border cities of Breckenridge, Dilworth, East Grant Forks, and Moorhead. The credit, which is effective for taxes payable in 1989 and subsequent years, applies to class 4a apartments with four or more units, and commercial, industrial, and public utility land and buildings. The credit is the amount by which the net tax exceeds a 2.3 percent effective tax rate for apartments, commercial, industrial, and public utility land and buildings.

1999 Statewide Property Valuation

Market Valuation: \$241.3 billion
Net Tax Capacity: \$3.8 billion

This is the total real and personal property valuation for the 1999 assessment for taxes payable in 2000. The market valuation of \$241,275,761,350, as well as the net tax capacity of \$3,834,785,856, 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.

Payable 2000 Net Property Tax Levy: \$5.1 billion

The payable 2000 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 \$4.9 billion of net tax capacity levy and \$250.8 million of market value levy. The statewide, region, and county tables include the total of the net tax capacity levy and the market value levy. However, the average tax rate shown on those tables is the net tax capacity average tax rate, which is the primary tax rate used.

“Miscellaneous districts” includes levies made by special taxing districts (i.e. Metropolitan Council, regional transit authorities, hospital districts, port authorities, watershed districts, etc.), as well as the tax increment of tax increment financing districts, 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 2000 Net Property Tax Levy* (dollars in millions)	Percent
County	\$1,464	28.5%
City/Town:	949	18.5
City	843	
Town	97	
School District	2,235	43.5
Miscellaneous Districts:	492	9.6
Special Taxing Districts	178	
Tax Increment Financing	314	
Fiscal Disparity Contribution	*	
Power Line	0.4	
State Total	\$5,140	100.0%

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

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

Type of Taxing District	Metro	Iron Range	Total Payable 2000 Fiscal Disparity Distribution Levy
County	\$107,897,856	\$405,346	\$108,303,202
City	85,794,506	411,219	86,205,725
Town	1,123,802	66,439	1,190,241
School District	186,885,463	378,165	187,263,628
Special Taxing Districts	25,179,086	14,017	25,193,103
Total Fiscal Disparity Levy	\$406,880,713	\$1,275,186	\$408,155,899

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

Payable 2000 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 (\$250.8 million statewide) of property tax levies are spread on market value rather than on net tax capacity. This amount is not included in the computation of the statewide average net tax capacity tax rate. As market value levies become more significant in future years, separate average tax rates will be computed for the market value levy and the net tax capacity levy.

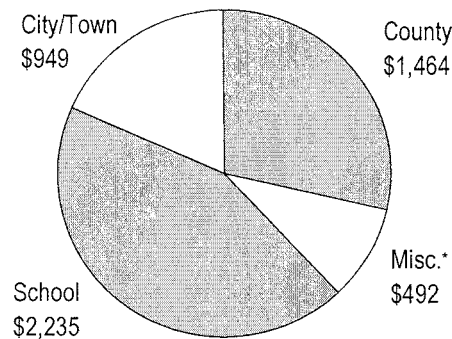
For purposes of this calculation

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

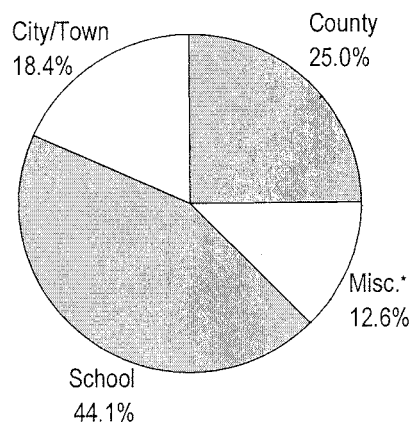
This rate represents the statewide average net tax capacity rate of taxation for all property. The same methodology is used in all the tables in the report containing an average net tax capacity rate.

**Payable 2000 Property Tax Levies
by Type of Taxing District**
\$5,140
(dollars in millions)

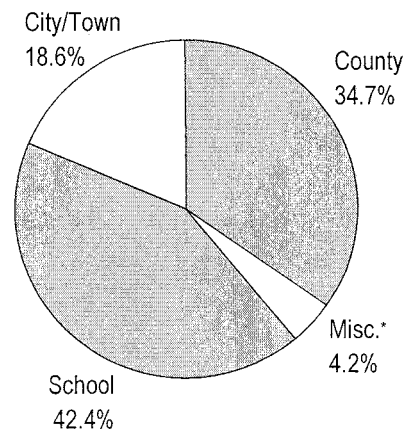
Statewide



Metro



Nonmetro



House Research Graphics

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

Major State Taxes

Individual Income Tax

Program Description

Individual income tax is a tax imposed by the state upon (1) the income of Minnesota residents and (2) the income, derived from Minnesota sources, of nonresident individuals. The 1999 tax base (filed in 2000) 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 1999 ranged from 5.5 percent to 8.0 percent. In 1999 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 1999 the maximum working family credit was \$1,222.

Tax Amount and Reporting

1999 Filed 2000 Individual Income Tax: \$5.3 billion

The total amount of the 1999 individual income tax returns filed in 2000 is \$5,345,115,115. The tax shown is net tax (after refunds) reported on the basis of the filer's county of residence. The state total includes \$198.2 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 \$5,146.9 million collected from Minnesota residents.

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

Recent Law Changes

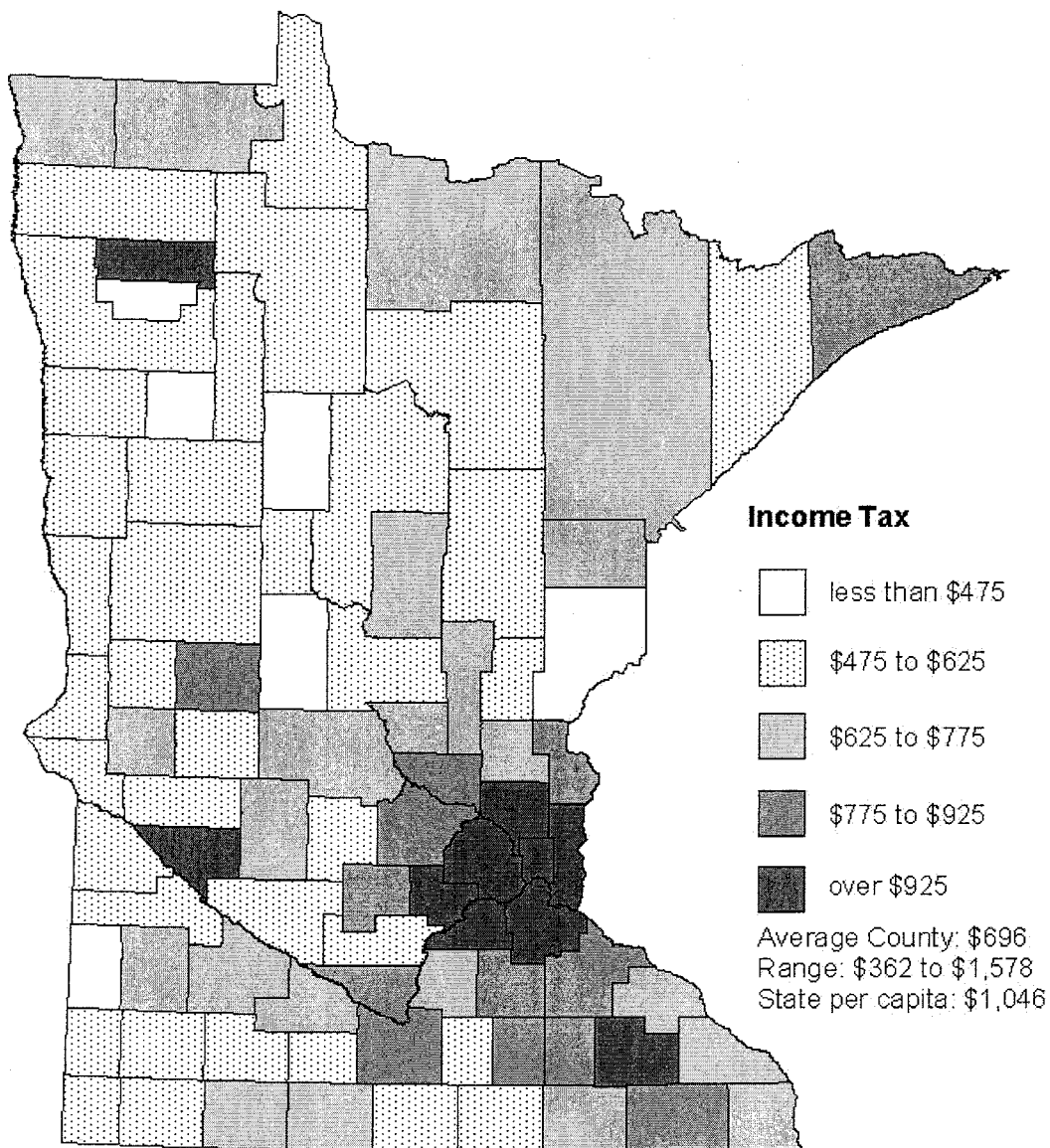
Minnesota conformed with all major changes made in the federal tax code in 1994, 1995, 1998, 2000, and 2001. Recent changes included conforming to federal IRA expansions, eliminating the phase-out of exemptions and limitations on itemized deductions, and extending the exclusion for employer-provided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

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

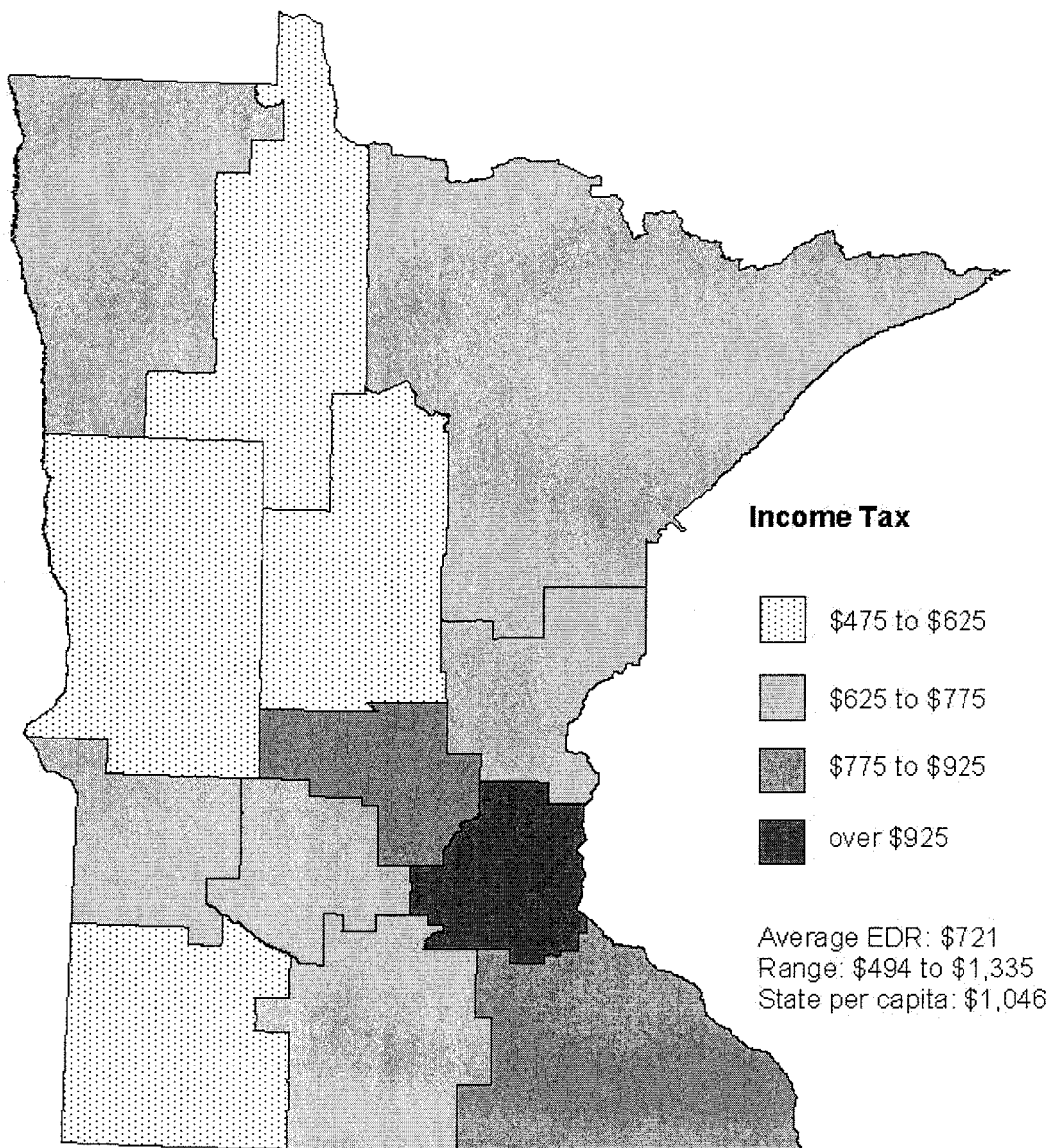
In 1999 Minnesota reduced its income tax rates to 5.5 percent, 7.25 percent, and 8 percent.

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

Individual Income Tax per capita, 1999 by County



Individual Income Tax per capita, 1999 by Economic Development Region



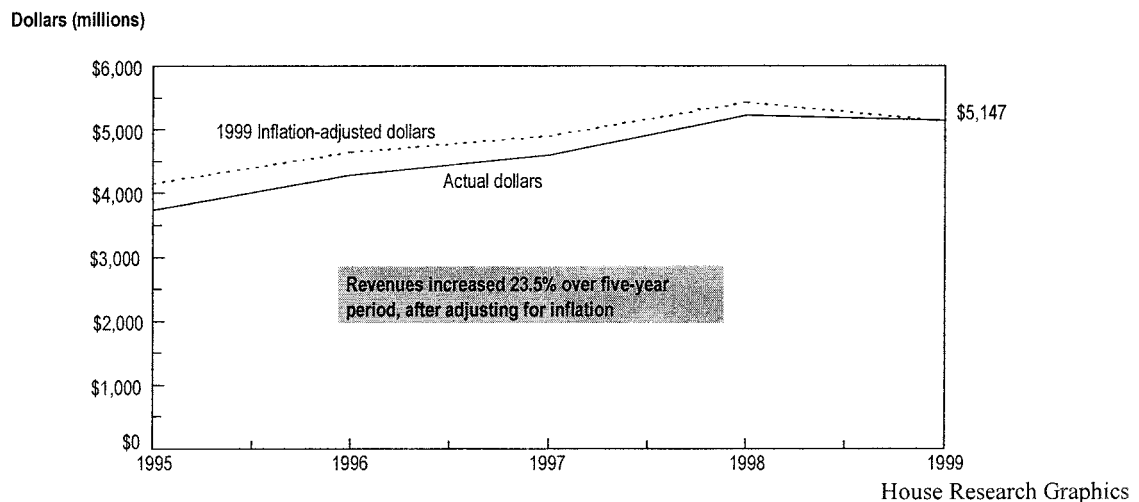
The Past Five Years of Individual Income Tax

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

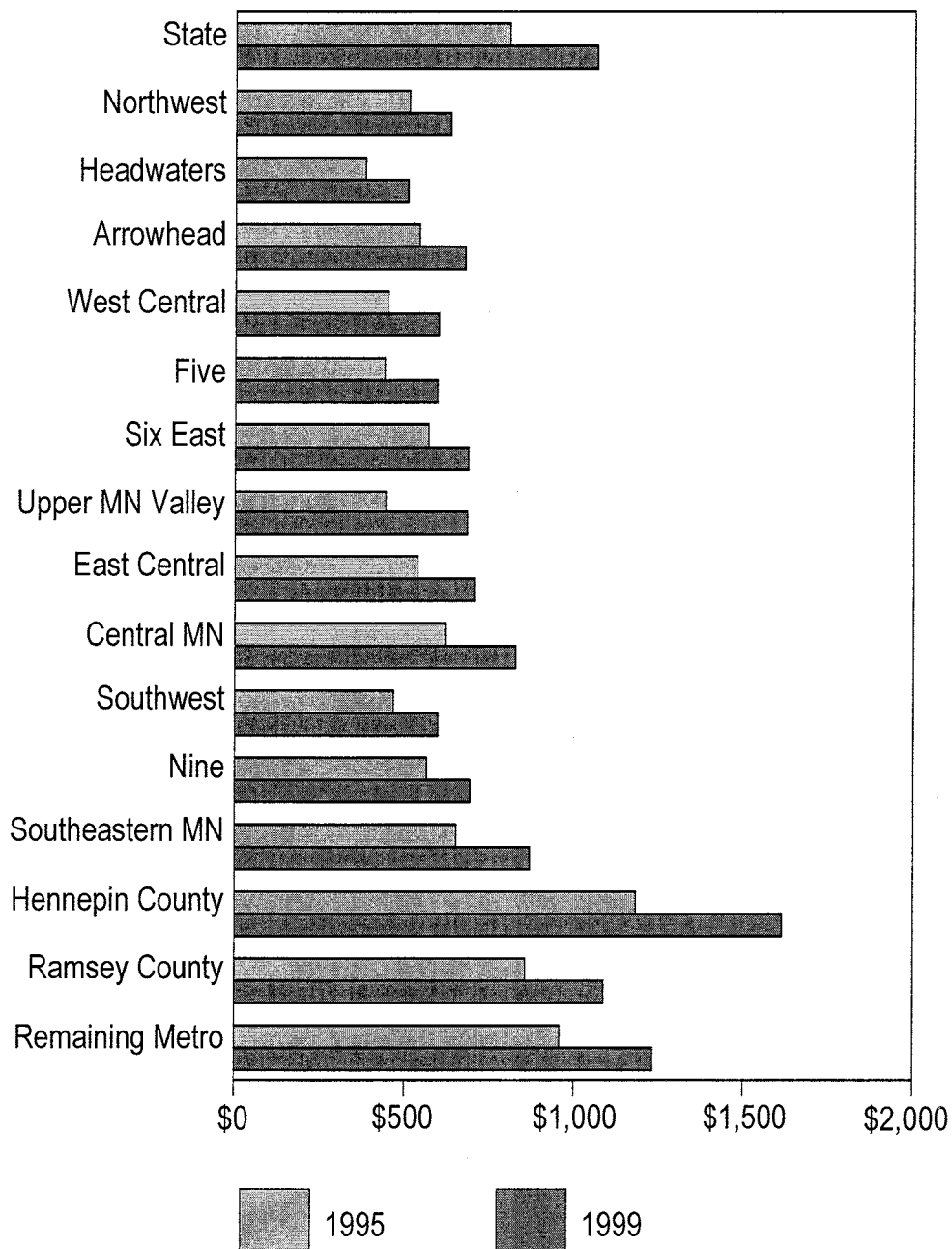
Individual Income Tax, Residents Only: 1995 to 1999

State	Current dollars, in thousands					5-Yr. Chg. Tax
	1995	1996	1997	1998	1999	
State	\$3,738,166	\$4,287,447	\$4,598,144	\$5,213,111	\$5,146,900	38%
Northern Regions						
Northwest (1)	46,471	51,880	52,469	56,244	56,992	23
Headwaters (2)	27,164	29,903	33,529	37,599	37,615	38
Arrowhead (3)	171,728	187,738	202,297	220,473	216,558	26
West Central (4)	92,155	102,406	112,401	123,443	125,806	37
Five (5)	61,747	68,297	77,229	89,319	88,037	43
East Central (7E)	65,171	73,707	76,711	90,761	93,841	44
Southern Regions						
Six East (6E)	64,872	71,537	77,055	82,624	80,386	24
Upper MN Valley (6W)	22,408	24,827	28,748	34,621	34,439	54
Central MN (7W)	178,806	197,944	229,322	255,470	264,871	48
Southwest (8)	58,047	63,854	69,127	74,392	73,812	27
Nine (9)	124,893	138,046	153,234	167,858	156,094	25
Southeastern MN (10)	286,047	320,294	345,889	399,899	392,419	37
Total Nonmetro	\$1,199,510	\$1,330,436	\$1,458,011	\$1,632,704	\$1,620,869	23%
Metro Region						
Hennepin County	1,257,786	1,419,064	1,562,250	1,811,205	1,761,240	40
Ramsey County	425,107	504,393	504,933	551,811	542,296	28
Remaining Metro	855,762	1,033,554	1,072,950	1,217,391	1,222,495	43
Total Metro	\$2,538,656	\$2,957,011	\$3,140,133	\$3,580,407	\$3,526,031	39%

Statewide Income Tax



Per Capita Individual Income Tax 1995 and 1999



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 1999 Sales/Use Tax: \$3.75 billion (gross)
\$3.47 billion (net after capital equipment refunds)

A total of \$3,749,031,932 in sales/use taxes was collected during calendar year 1999. However, the net amount of sales/use tax after the reduction of all refunds (including capital equipment refunds of \$275.6 million) was \$3,473,475,089. 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 1999, the Department of Revenue did not tabulate sales tax receipts by county.¹⁰ For purposes of this report, the statewide total 1999 amount was allocated to counties based on the distribution of sales tax by county in calendar year 1998. A similar allocation was made in assigning 1997 statewide total sales tax to counties.

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

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

¹⁰ The department shifted to a new sales tax system in 1997 and resumed tabulating by county in 1998, but will only be issuing totals by county in even-numbered years.

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 1999, it is \$275.6 million) is allocated to counties based on the ratio of each county’s mining and manufacturing payroll to the total statewide mining and manufacturing payroll. The data in the historical table and graph on page 86 have been adjusted to reflect refund claims made.

Amounts Not Allocated to Minnesota

Over \$550 million of sales/use taxes are collected from returns filed by out-of-state taxpayers. This amount was not allocated to Minnesota in this report since the taxpayer’s residence and/or place of business is unknown, nor is included in the five-year historical table on page 86.

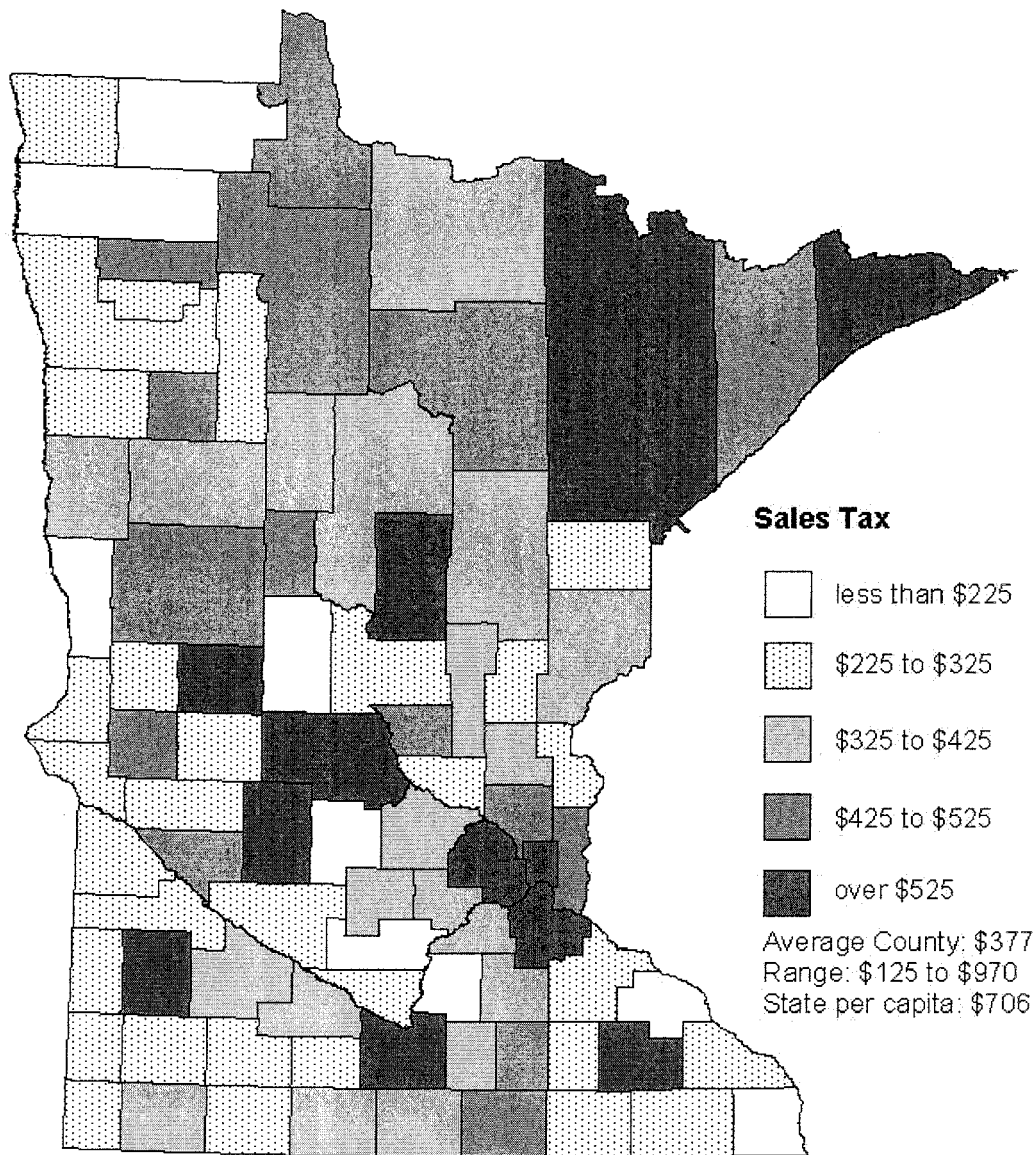
The amount not allocated to Minnesota has been increasing significantly both in terms of absolute dollars and its overall percentage. The table below lists the amounts and percentages for the past eight years.

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

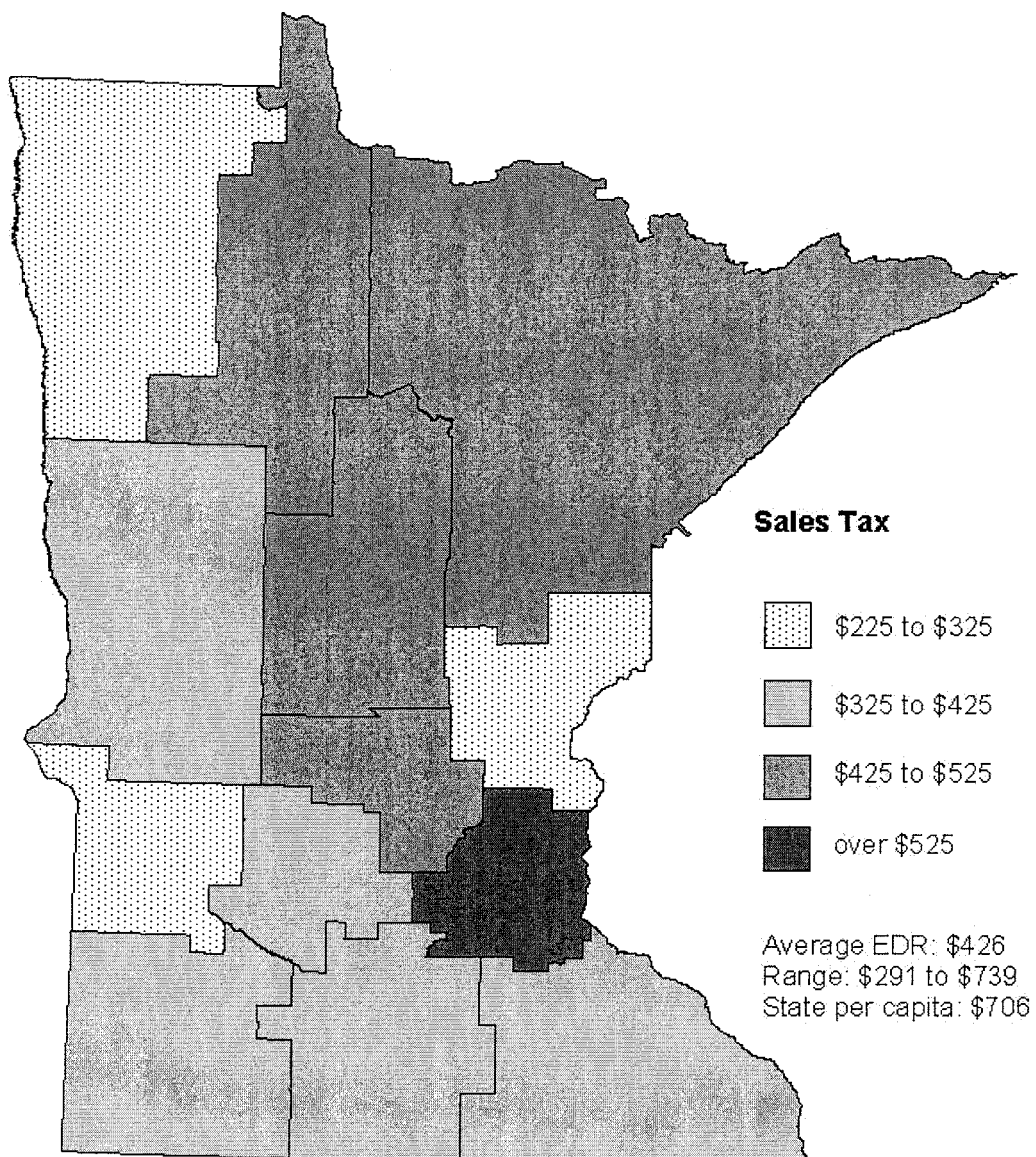
	Allocated to Minnesota		Not Allocated to Minnesota		
Year	Amount	Percent	Amount	Percent	Total
1992	\$2,012,144	90.8%	\$203,593	9.2%	\$2,215,737
1993	2,116,144	89.8	240,321	10.2	2,356,465
1994	2,257,025	87.2	330,616	12.8	2,587,641
1995	2,319,900	85.2	402,131	14.8	2,722,031
1996	2,444,200	87.1	361,238	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
1999 (est.)	2,918,721	84.0	554,754	16.0	3,473,475

Most of these dollars are sales made by out-of-state businesses to Minnesota residents, which are reported on a single nonMinnesota 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 1999, nonMinnesota sales/use tax increased by 11 percent over the previous year's estimated amount, from \$499 million to \$555 million (see table on previous page).

Sales Tax per capita, 1999 by County



Sales Tax per capita, 1999 by Economic Development Region



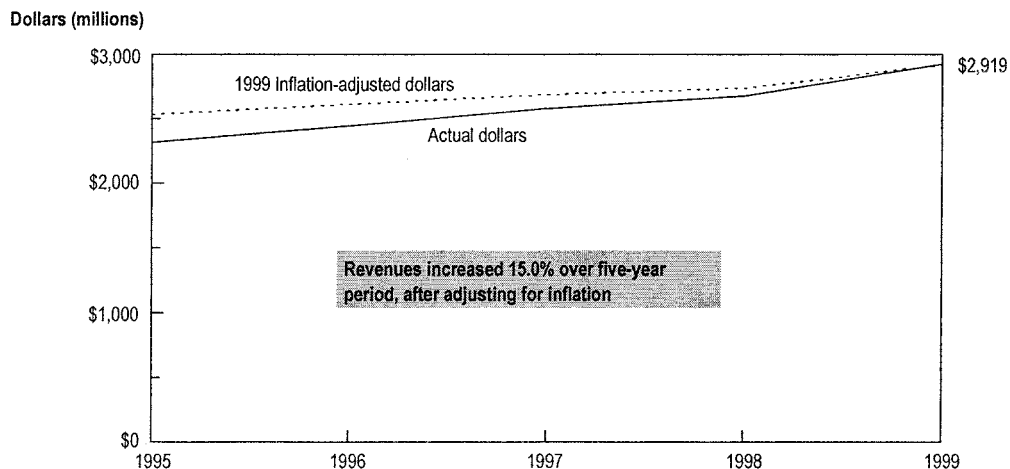
The Past Five Years of Sales/Use Tax

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

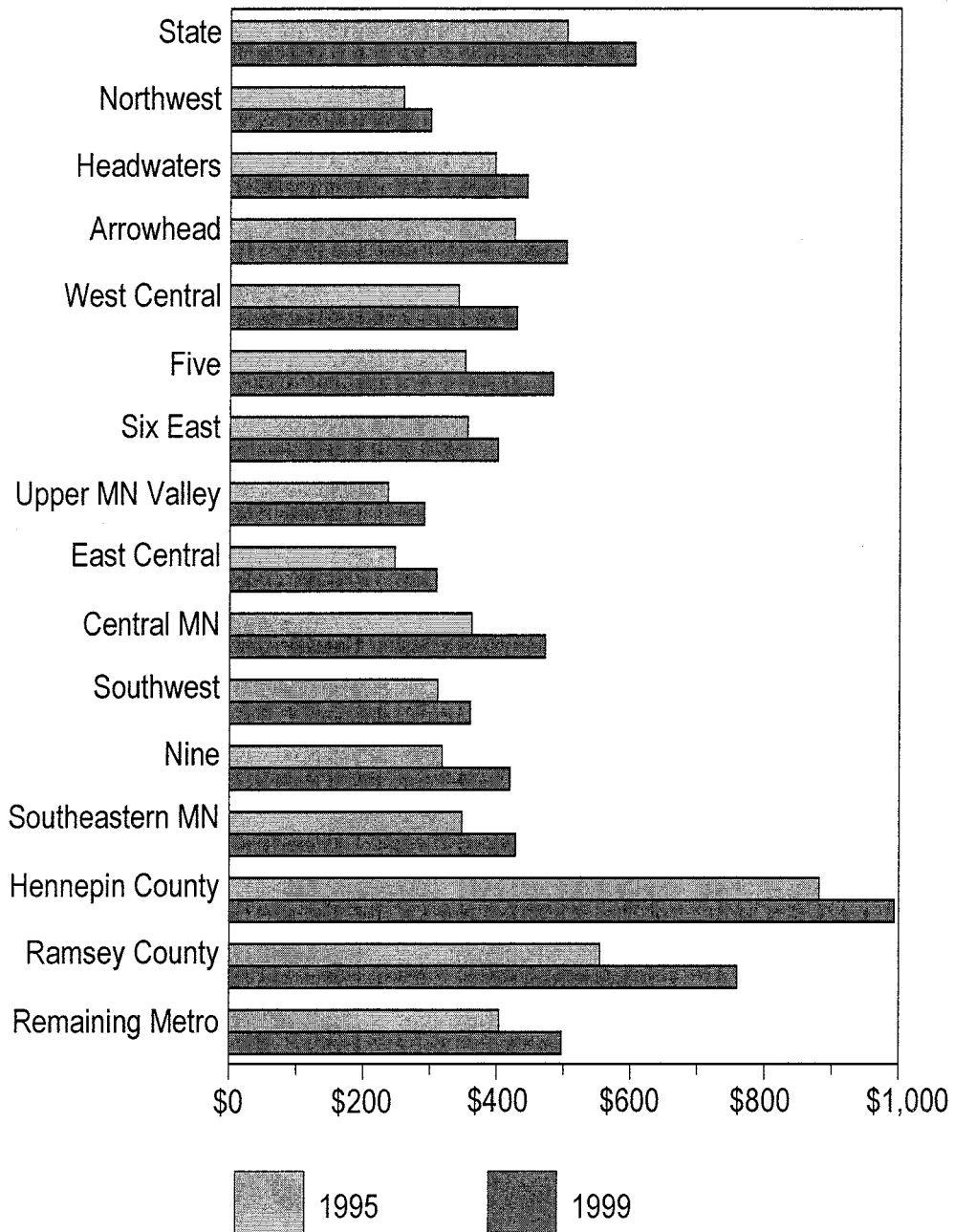
Sales/Use Tax, Residents Only: 1995 to 1999

State	Current dollars, in thousands					5-Yr. Chg.
	1995	1996	1997	1998	1999	
State	\$2,319,900	\$2,444,200	\$2,578,178	\$2,673,420	\$2,918,721	26%
Northern Regions						
Northwest (1)	23,412	25,271	26,680	24,634	26,828	15
Headwaters (2)	27,902	27,342	29,146	29,809	32,774	17
Arrowhead (3)	133,541	140,033	148,180	146,891	160,217	20
West Central (4)	69,554	75,878	80,430	81,309	89,278	28
Five (5)	49,091	58,048	61,649	64,554	70,995	45
East Central (7E)	29,679	34,307	36,300	37,477	41,191	39
Southern Regions						
Six East (6E)	40,314	45,052	47,040	42,994	46,689	16
Upper MN Valley (6W)	11,940	13,212	13,930	13,265	14,552	22
Central MN (7W)	104,202	120,818	127,681	138,886	151,119	45
Southwest (8)	38,518	41,086	43,534	40,767	44,419	15
Nine (9)	69,847	79,514	83,926	87,381	94,224	35
Southeastern MN (10)	151,539	161,794	169,076	179,578	192,831	27
Total Nonmetro	\$749,537	\$822,355	\$867,573	\$887,546	\$965,117	29%
Metro Region						
Hennepin County	936,876	925,685	979,738	986,729	1,082,651	16
Ramsey County	273,973	312,005	326,304	345,661	378,168	38
Remaining Metro	359,515	384,155	404,564	453,484	492,785	37
Total Metro	\$1,570,363	\$1,621,844	\$1,710,605	\$1,785,874	\$1,953,604	24%

Statewide Sales/Use Tax



**Per Capita Sales/Use Tax
1995 and 1999**



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 1999 Motor Vehicle Sales Tax: \$514.4 million

The total 1999 motor vehicle sales tax is \$514,363,000. The Department of Public Safety collects the motor vehicle sales tax. Due to the method of collection, the amount of actual tax liability from each county is not available. However, since the motor vehicle sales tax is an important revenue source for the state, an estimate was made on how much the taxpayers in each county paid.

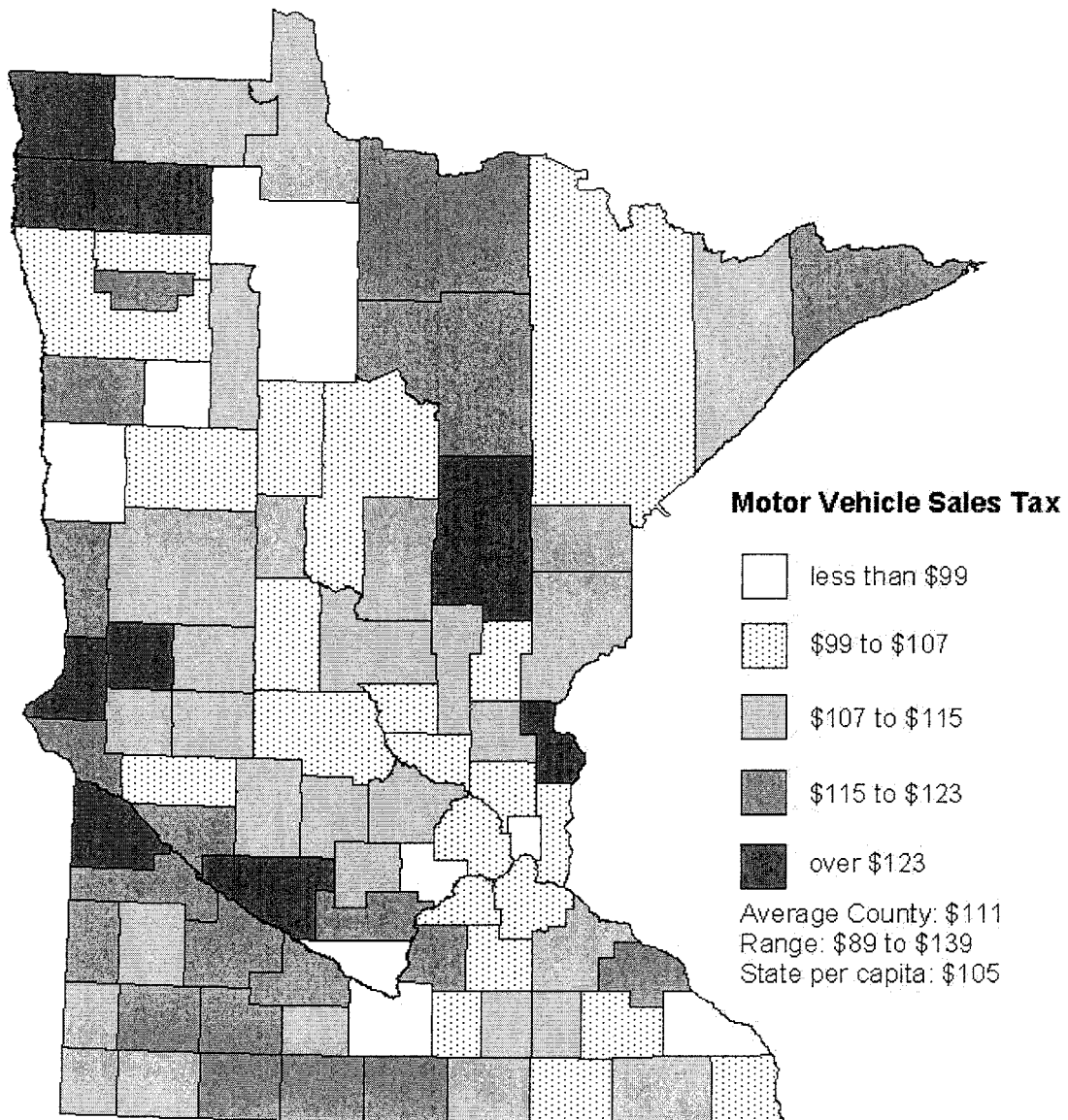
Two main factors were used in determining an estimated tax amount for each county. First, the number of passenger vehicles and pickup trucks registered in each county in 1999 was obtained from the Department of Public Safety. Registrations within each county are a good indicator of where the owners of 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 92 so that it is internally consistent.

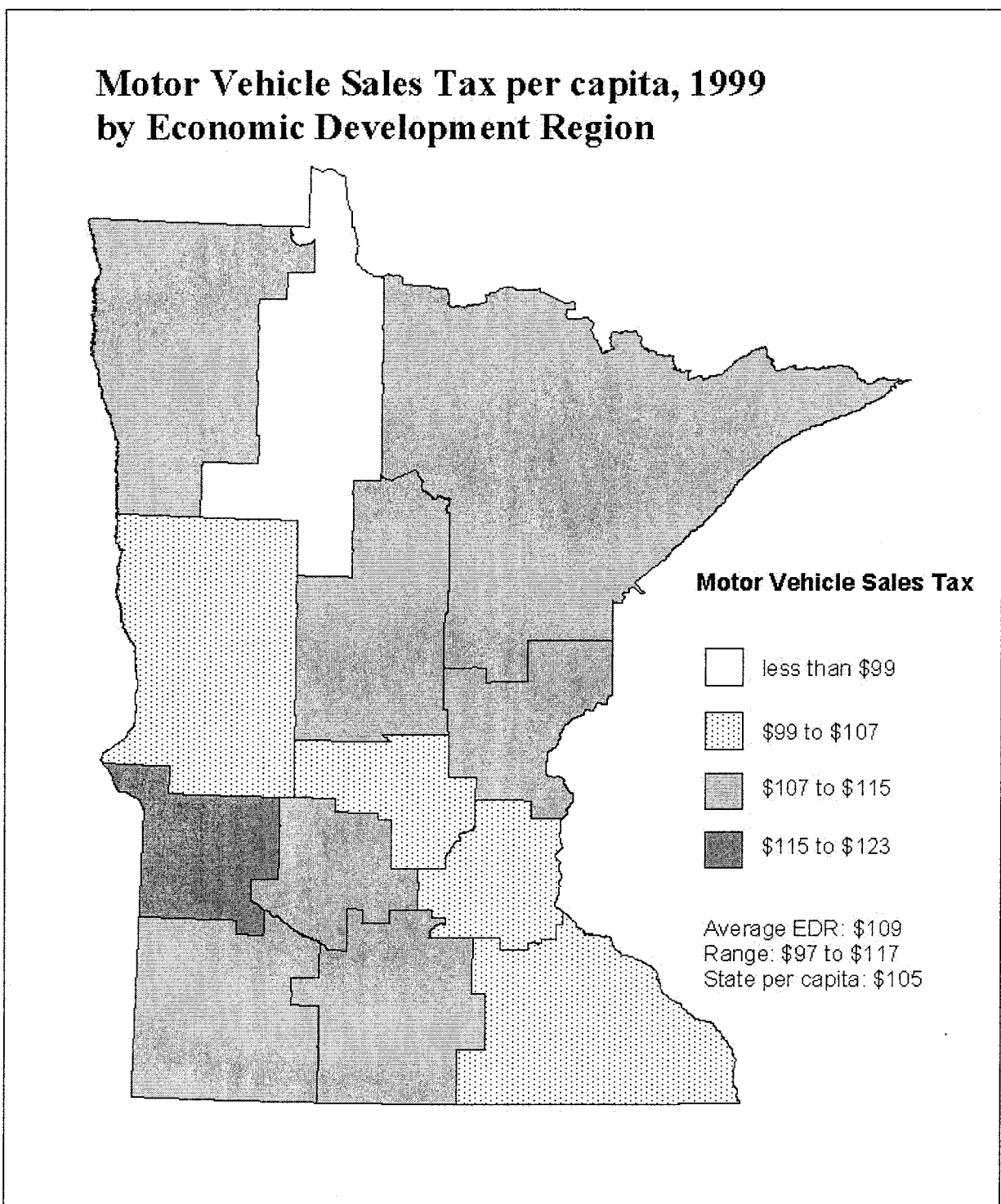
A percent distribution was made on each of the two factors (i.e., registrations and license tax) comparing each county to the state. The results of each distribution were then weighted equally to allocate the \$514.4 million tax revenue to the 87 counties.

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

Motor Vehicle Sales Tax per capita, 1999 by County*



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



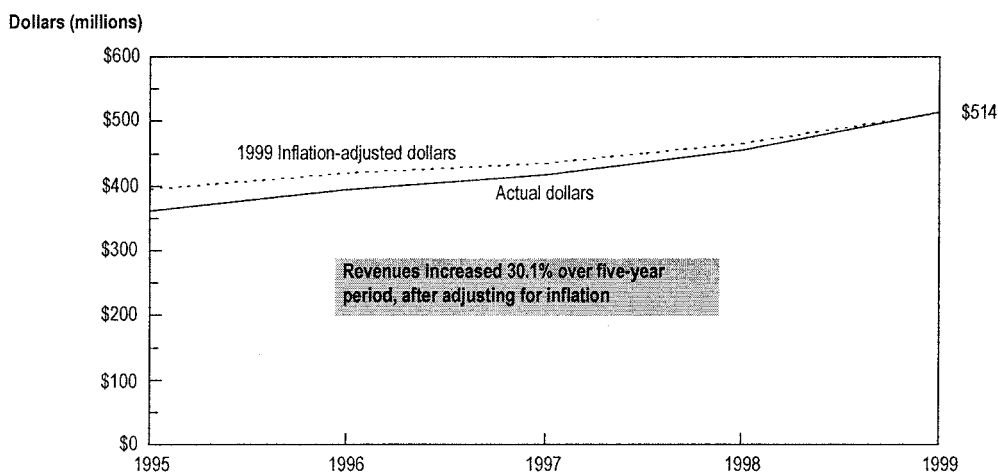
The Past Five Years of the Motor Vehicle Sales Tax

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

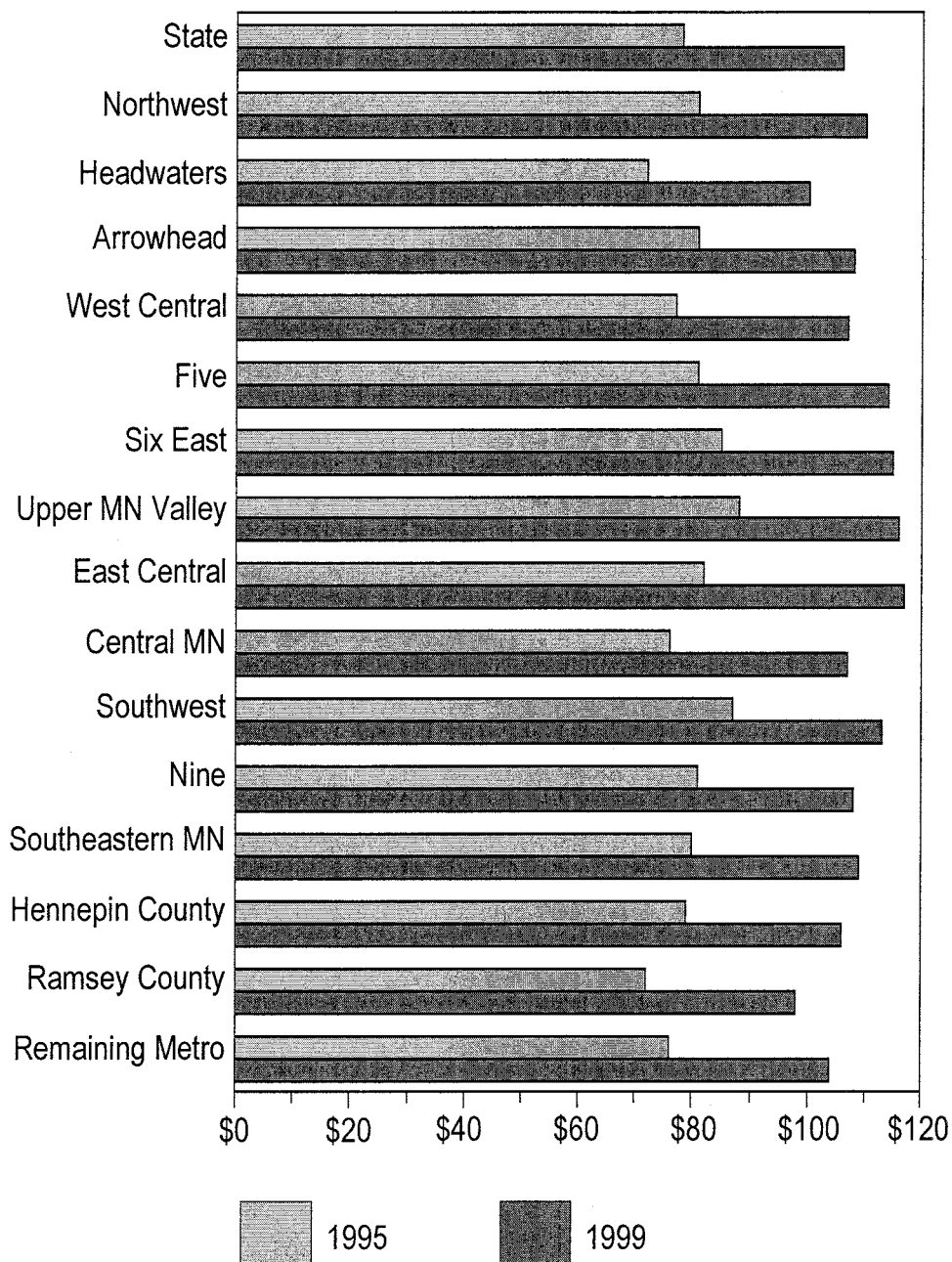
Motor Vehicle Sales Tax: 1995 to 1999

Current dollars, in thousands						
State	1995	1996	1997	1998	1999	5-Yr. Chg. Tax
State	\$361,244	\$392,889	\$416,526	\$454,074	\$514,363	42%
Northern Regions						
Northwest (1)	7,402	7,635	8,070	8,858	9,896	34
Headwaters (2)	5,112	5,274	5,671	6,407	7,417	45
Arrowhead (3)	25,573	27,338	28,892	31,109	34,652	36
West Central (4)	15,831	16,880	17,875	19,635	22,415	42
Five (5)	11,375	12,037	12,908	14,525	16,775	47
East Central (7E)	9,871	10,788	11,828	13,122	15,586	58
Southern Regions						
Six East (6E)	9,665	10,608	11,160	11,855	13,365	38
Upper MN Valley (6W)	4,459	4,789	5,000	5,288	5,847	31
Central MN (7W)	21,919	24,472	26,214	29,053	34,181	56
Southwest (8)	10,765	11,601	12,051	12,616	13,953	30
Nine (9)	17,785	19,411	20,593	21,970	24,254	36
Southeastern MN (10)	34,771	36,563	39,515	43,342	49,299	42
Total Nonmetro	\$174,528	\$187,397	\$199,777	\$217,779	\$247,639	42%
Metro Region						
Hennepin County	84,010	91,977	96,500	104,592	115,081	37
Ramsey County	35,404	38,492	40,503	43,385	48,995	38
Remaining Metro	67,302	75,023	79,746	88,317	102,649	53
Total Metro	\$186,716	\$205,492	\$216,749	\$236,295	\$266,724	43%

Statewide Motor Vehicle Sales Tax



Per Capita Motor Vehicle Sales Tax 1995 and 1999



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 1999 Motor Vehicle License Tax: \$582.1 million

The total motor vehicle license registration tax for calendar year 1999 was \$582,062,000. The tax is collected by the Department of Public Safety. The amount of actual tax liability from each county is not available. The statewide total was allocated to counties based on estimates of the amount actually remitted by each county 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 98 are consistent.

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

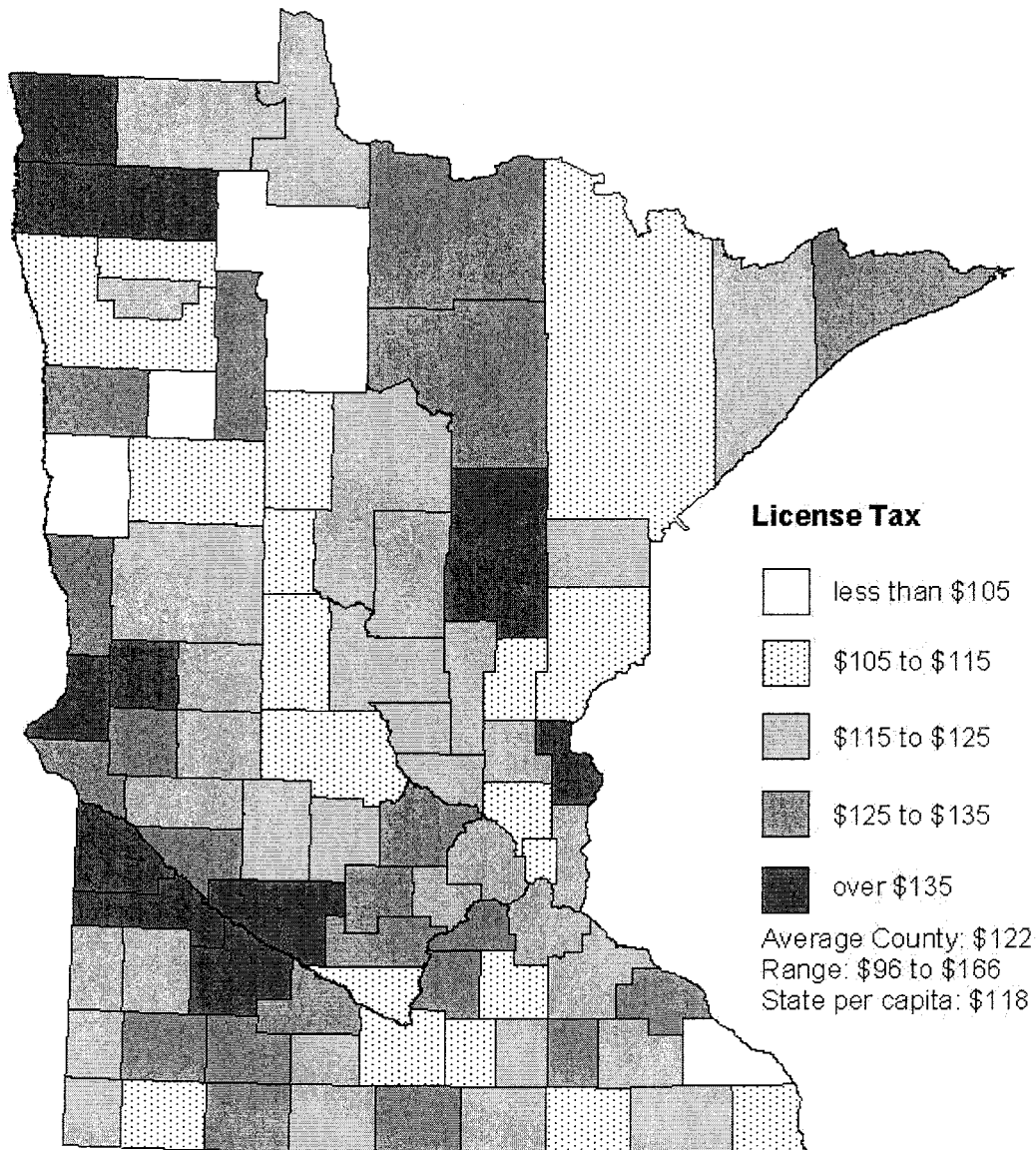
The statewide motor vehicle license tax amount was obtained from the Department of Revenue.

Recent Law Changes

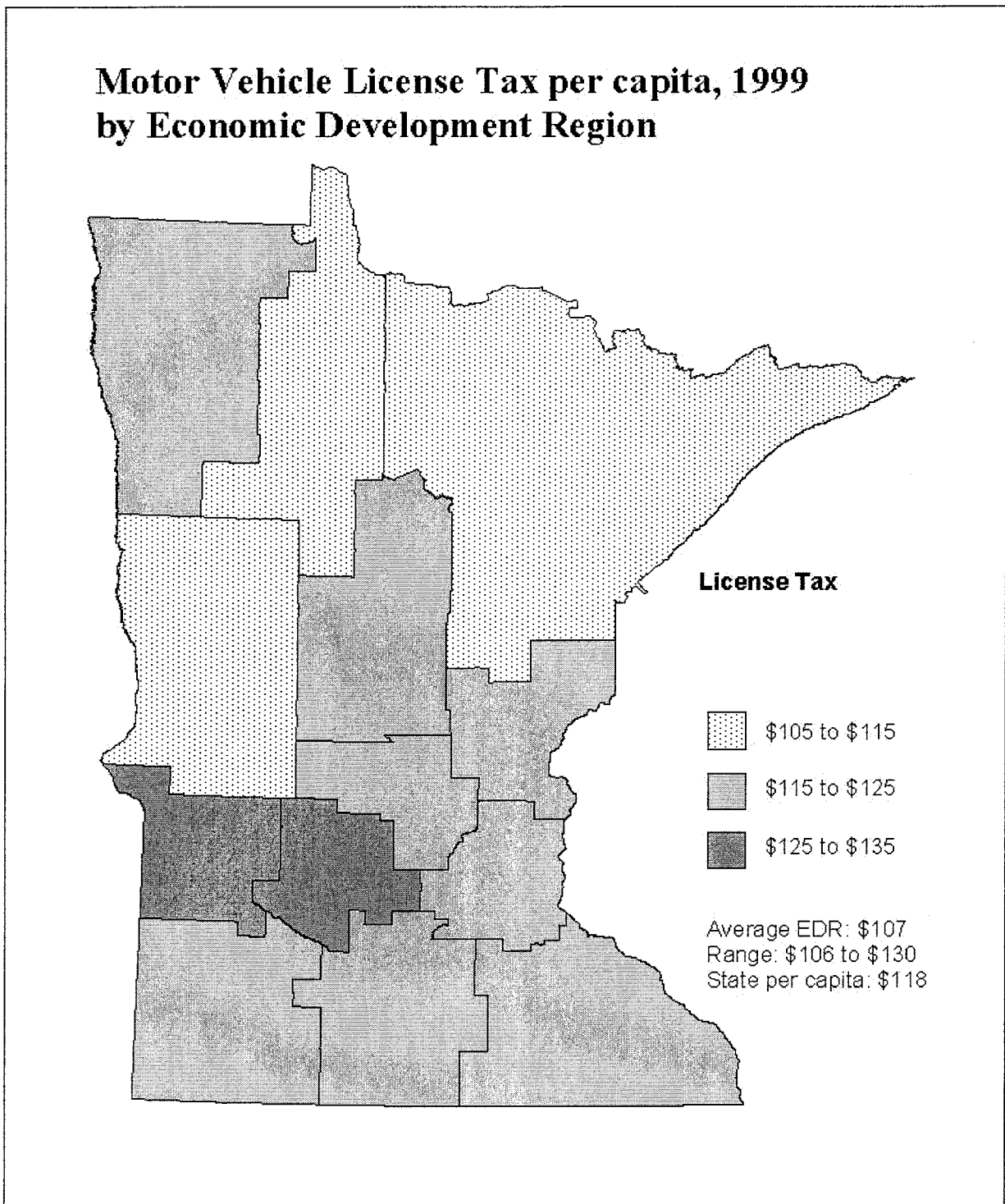
The 2000 Legislature enacted a change to decrease the motor vehicle license tax beginning in June 2000. This reduction was estimated to cost \$149.8 million in fiscal year 2001. The table below summarizes the changes.

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

Motor Vehicle License Tax per capita, 1999 by County*



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



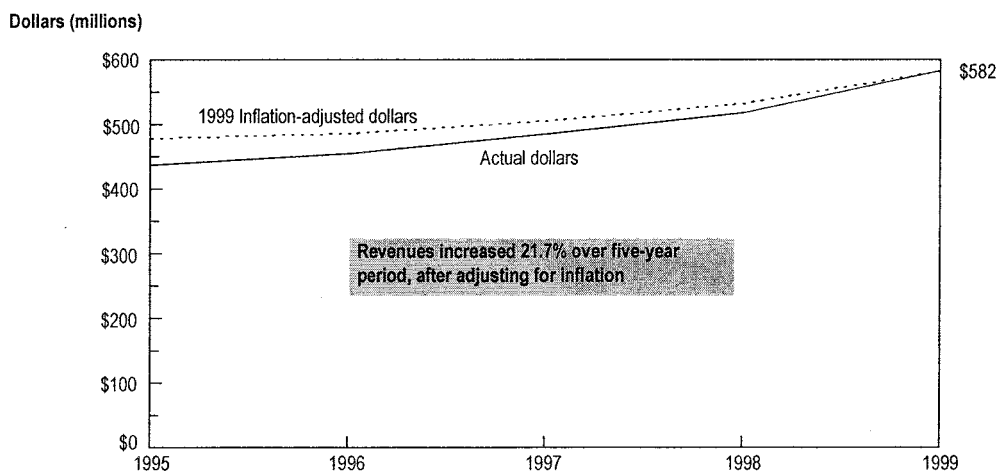
The Past Five Years of the Motor Vehicle License Tax

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

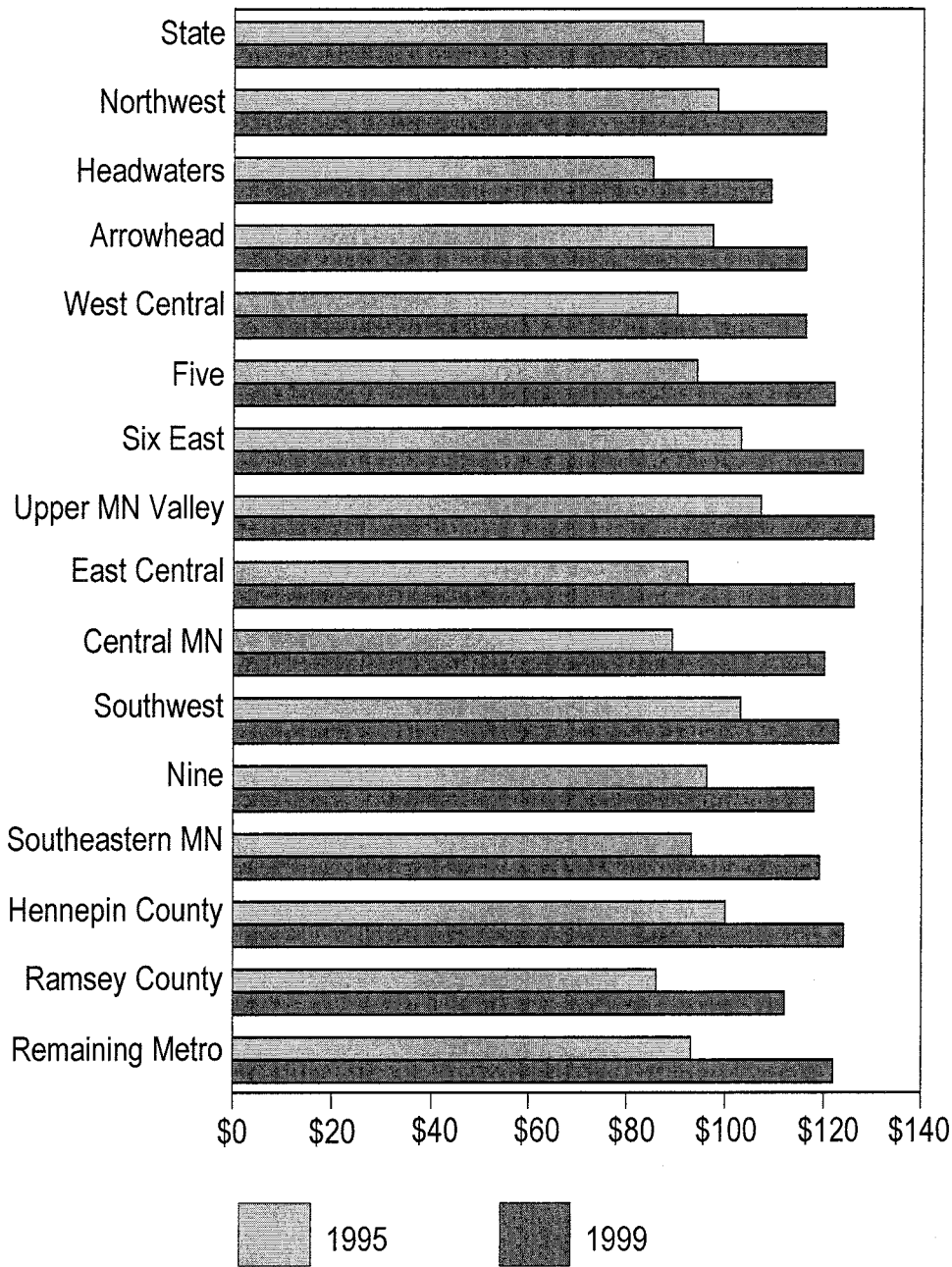
Motor Vehicle License Tax: 1995 to 1999

Current dollars, in thousands						
State	1995	1996	1997	1998	1999	5-Yr. Chg. Tax
State	\$437,207	\$454,054	\$485,117	\$517,939	\$582,062	33%
Northern Regions						
Northwest (1)	8,875	8,781	9,299	9,859	10,744	21
Headwaters (2)	6,041	5,951	6,416	7,007	8,077	34
Arrowhead (3)	30,568	30,909	32,642	34,261	37,186	22
West Central (4)	18,417	18,792	19,999	21,316	24,202	31
Five (5)	13,100	13,246	14,217	15,645	18,088	38
East Central (7E)	11,156	11,623	12,748	13,908	16,711	50
Southern Regions						
Six East (6E)	11,690	12,216	12,979	13,403	14,968	28
Upper MN Valley (6W)	5,408	5,538	5,819	5,990	6,513	20
Central MN (7W)	25,686	27,382	29,536	32,286	38,255	49
Southwest (8)	12,842	13,157	13,721	13,954	15,128	18
Nine (9)	21,145	21,945	23,369	24,396	26,635	26
Southeastern MN (10)	40,723	40,818	44,194	47,517	53,646	32
Total Nonmetro	\$205,652	\$210,359	\$224,938	\$239,542	\$270,154	31%
Metro Region						
Hennepin County	106,066	111,353	117,636	125,537	135,089	27
Ramsey County	42,789	44,230	47,156	49,508	55,625	30
Remaining Metro	82,701	88,112	95,387	103,352	121,195	47
Total Metro	\$231,556	\$243,695	\$260,179	\$278,397	\$311,908	35%

Statewide Motor Vehicle License Tax



**Per Capita Motor Vehicle License Tax
1995 and 1999**



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.¹¹ 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.¹²

Tax Amount and Reporting

Calendar Year 1999 Motor Fuels Tax: \$590.0 million

The total net amount after refunds of the motor fuels tax for calendar year 1999 was \$590,012,402. 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.

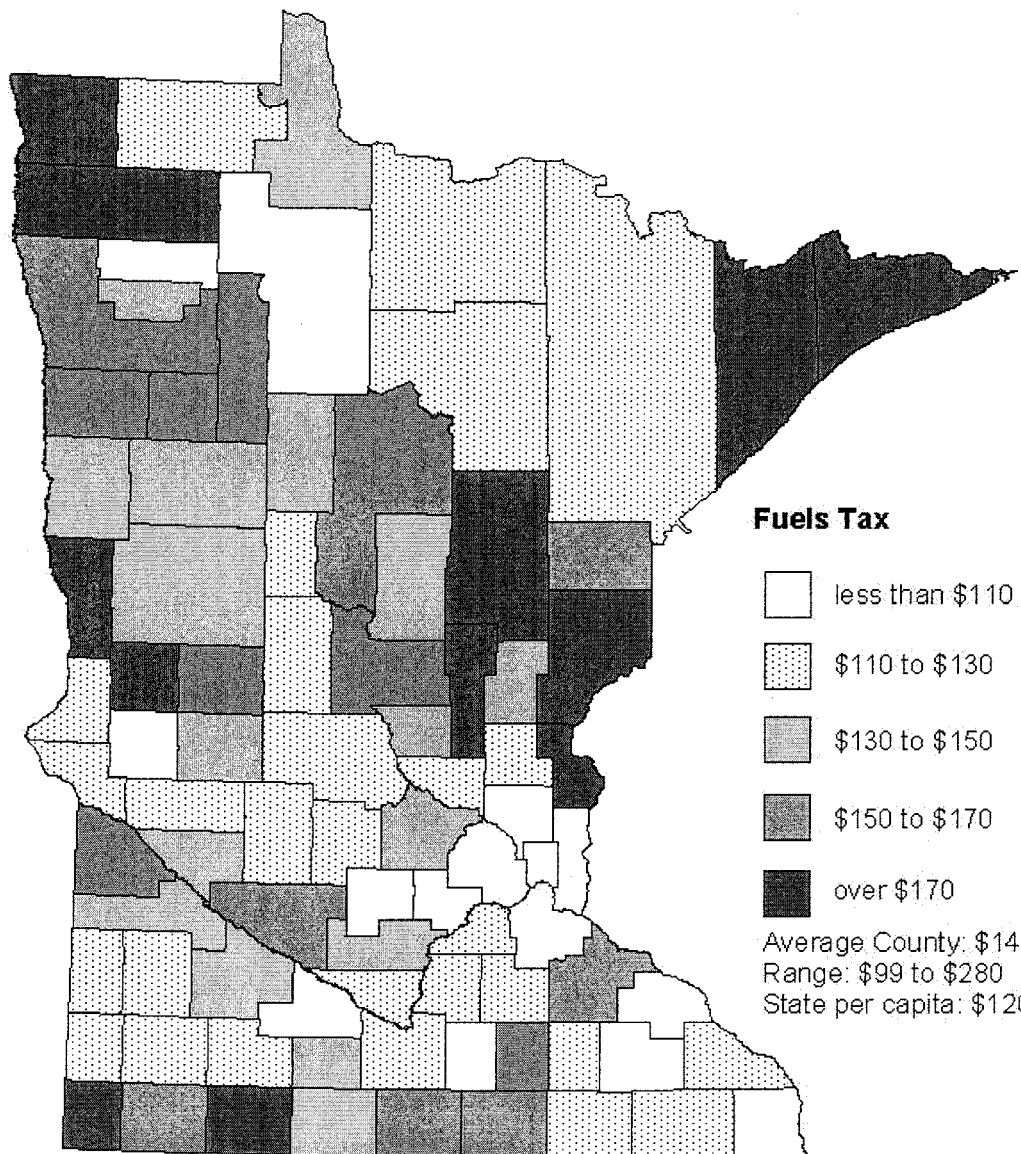
The highway aids listed in the tables estimate how much each area received from the above distribution. Like both the motor vehicle excise tax and the motor vehicle license tax, the amount of motor fuels tax paid by taxpayers in each county is unknown. For purposes of this report, an estimate was made for each county based upon the total number of vehicle miles traveled in each county in 1999 as a proportion of the total vehicle miles traveled with the state in 1999.

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

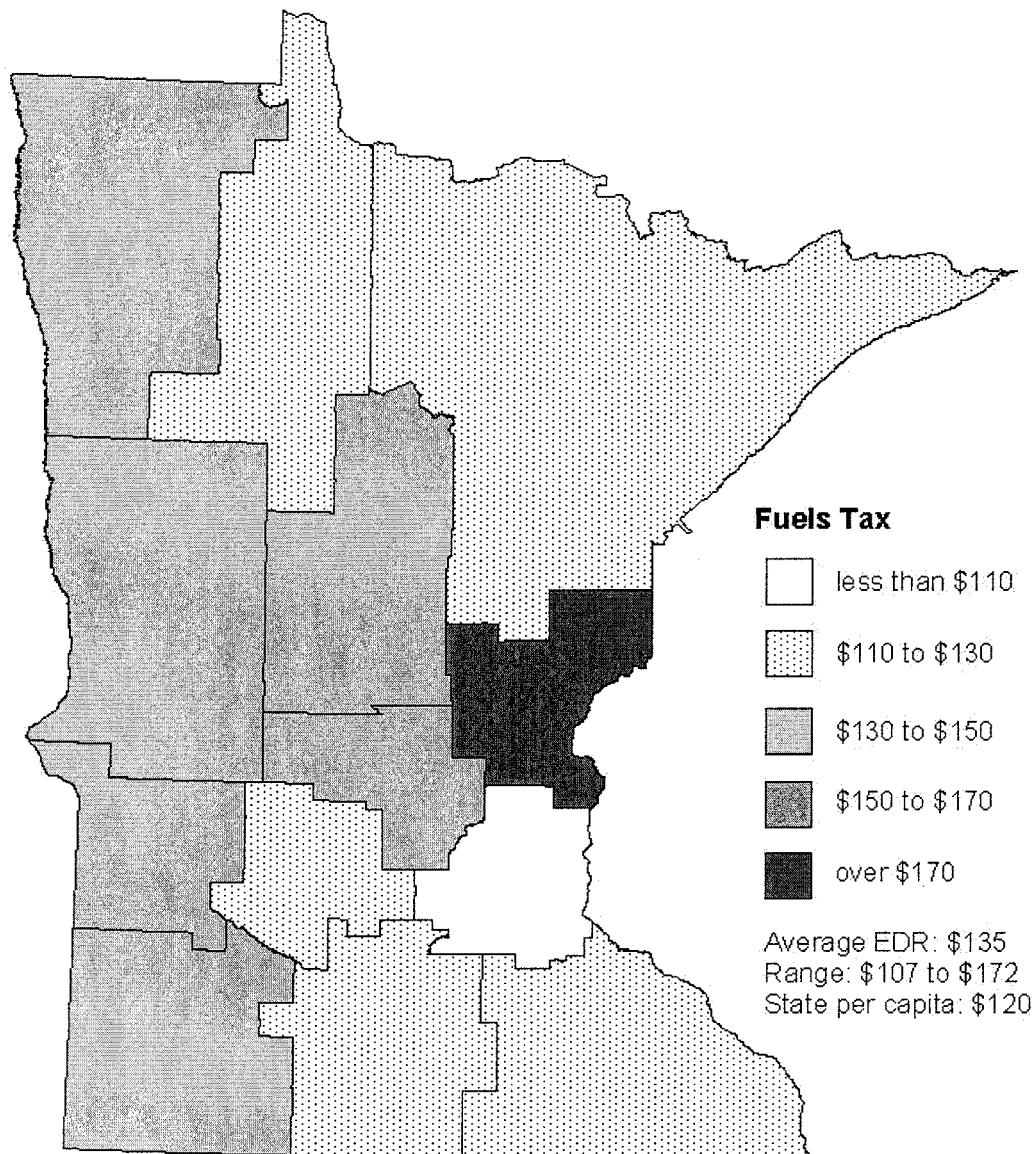
¹¹ Alternative fuels such as liquefied natural gas and high-alcohol gasoline are taxed at rates proportional to relative energy content.

¹² Exemptions: Motor fuels used by public transit systems receiving state financial assistance are exempt. Until October 1, 1997, ethanol-gasoline blends receive a tax credit of 5 cents for each gallon of ethanol.

Motor Vehicle Fuels Tax per capita, 1999 by County



Motor Vehicle Fuels Tax per capita, 1999 by Economic Development Region



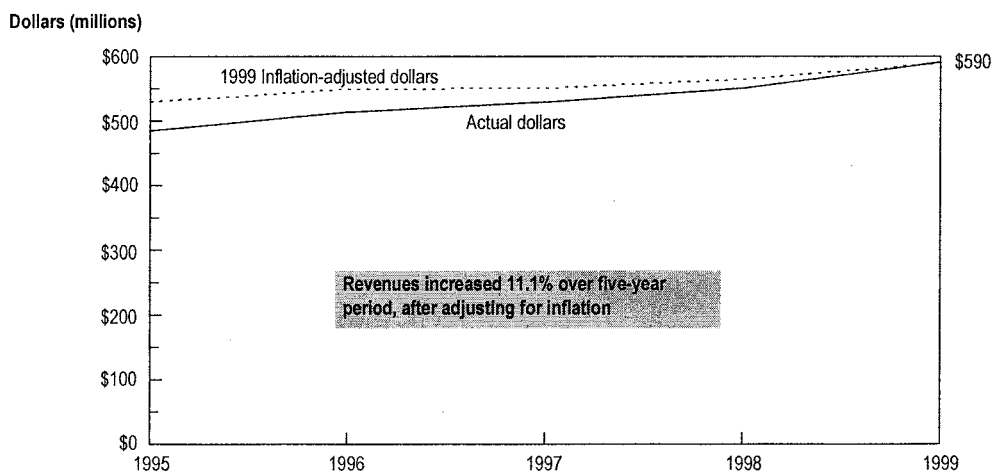
The Past Five Years of the Motor Vehicle Fuels Tax

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

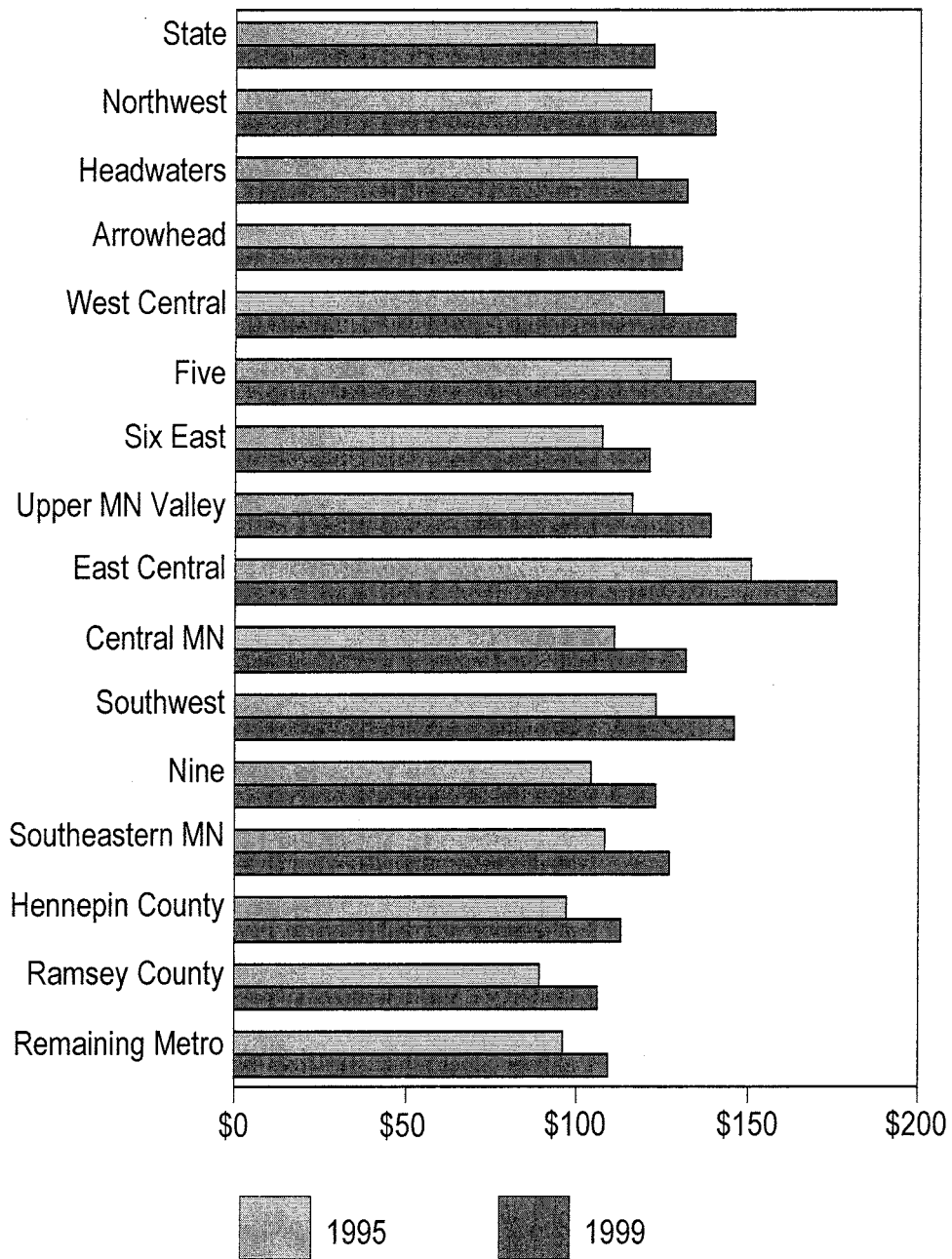
Motor Vehicle Fuels Tax: 1995 to 1999

Current dollars, in thousands						
State	1995	1996	1997	1998	1999	5-Yr. Chg. Tax
	\$485,299	\$513,277	\$528,355	\$550,281	\$590,012	22%
Northern Regions						
Northwest (1)	10,992	11,193	11,526	11,820	12,585	14
Headwaters (2)	8,245	8,402	8,643	9,048	9,740	18
Arrowhead (3)	36,298	38,316	39,654	39,389	41,573	15
West Central (4)	25,483	27,414	28,270	28,660	30,546	20
Five (5)	17,748	18,711	19,272	20,822	22,457	27
East Central (7E)	18,288	20,121	20,817	21,705	23,387	28
Southern Regions						
Six East (6E)	12,167	12,570	12,951	13,243	14,151	16
Upper MN Valley (6W)	5,854	6,383	6,576	6,511	6,952	19
Central MN (7W)	32,173	34,333	35,795	38,612	42,286	31
Southwest (8)	15,267	16,210	16,686	16,708	17,952	18
Nine (9)	22,838	24,410	25,512	25,705	27,626	21
Southeastern MN (10)	47,114	49,703	51,363	53,285	57,190	21
Total Nonmetro	\$252,468	\$267,767	\$277,065	\$285,508	\$306,444	21%
Metro Region						
Hennepin County	103,288	107,546	111,229	115,156	122,999	19
Ramsey County	44,213	46,957	47,885	49,227	52,858	20
Remaining Metro	85,331	91,007	92,176	100,391	107,712	26
Total Metro	\$232,831	\$245,510	\$251,290	\$264,774	\$283,569	22%

Statewide Motor Vehicle Fuels Tax



Per Capita Motor Vehicle Fuels Tax 1995 and 1999



Corporate Franchise (Income) Tax

Program Description

Corporate franchise (income) tax (usually referred to as the corporate income tax) is imposed on the net income of corporations. The rate of the tax is 9.8 percent. The tax base is federal taxable income with a variety of Minnesota adjustments. Corporations that do business both inside and outside of Minnesota apportion their income using a three-factor formula based on the share of the corporation's total property, payroll, and sales that are in Minnesota. The formula weights sales 75 percent and property and payroll 12.5 percent each.¹³

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

1999 Corporate Income Tax: \$686.3 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, 1999. (Primarily 1998 returns were filed in calendar year 1999.) The total statewide corporate tax amount of \$686,301,509 includes income taxes collected from corporations whose main offices are in other states and foreign countries. It does not include minimum fees paid by S corporations.

The corporate income tax data was obtained from the Department of Revenue's processing file. The location of each corporation's home office is not available on that file. Instead each county's total annual 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 \$686.3 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.

¹³ The formula weighted sales at 70 percent and property and payroll at 15 percent each through tax year 2000.

In addition to the total dollar amount of corporate tax shown by region and by county in Sections 2 to 4 of the report, the tables below summarize statewide data by unitary/nonunitary (Table A) and by type of corporation/return (Table B).

Table A

By Unitary/Nonunitary Returns¹⁴

Returns Filed in 1999	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
Unitary Returns	11,124	20.8%	\$507,665,840	74.0%	\$45,637
Nonunitary Returns	<u>42,479</u>	<u>79.2</u>	<u>178,635,669</u>	<u>26.0</u>	<u>4,205</u>
Total	53,603	100.0%	\$686,301,509	100.0%	\$12,803

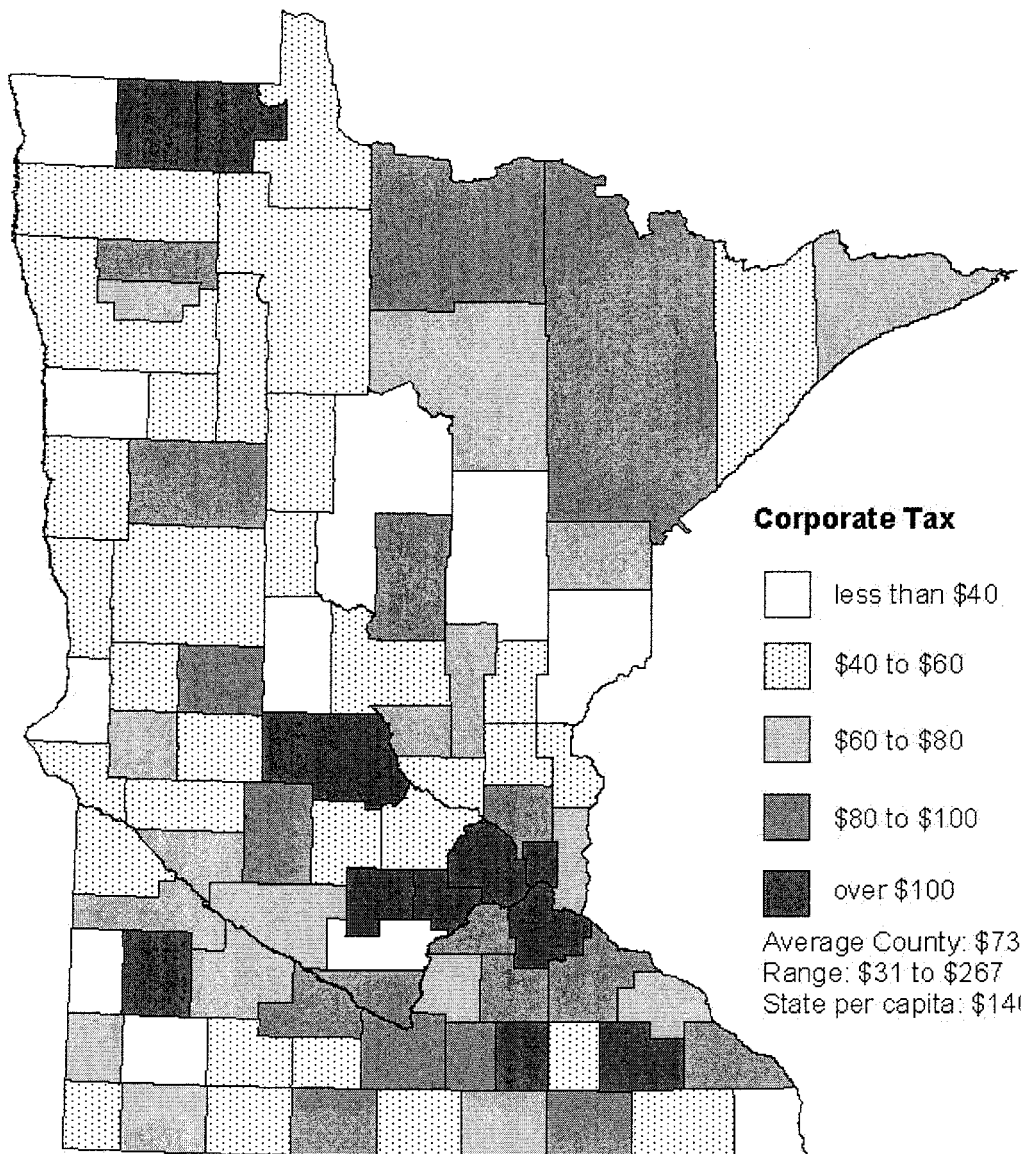
Table B

By Type of Return

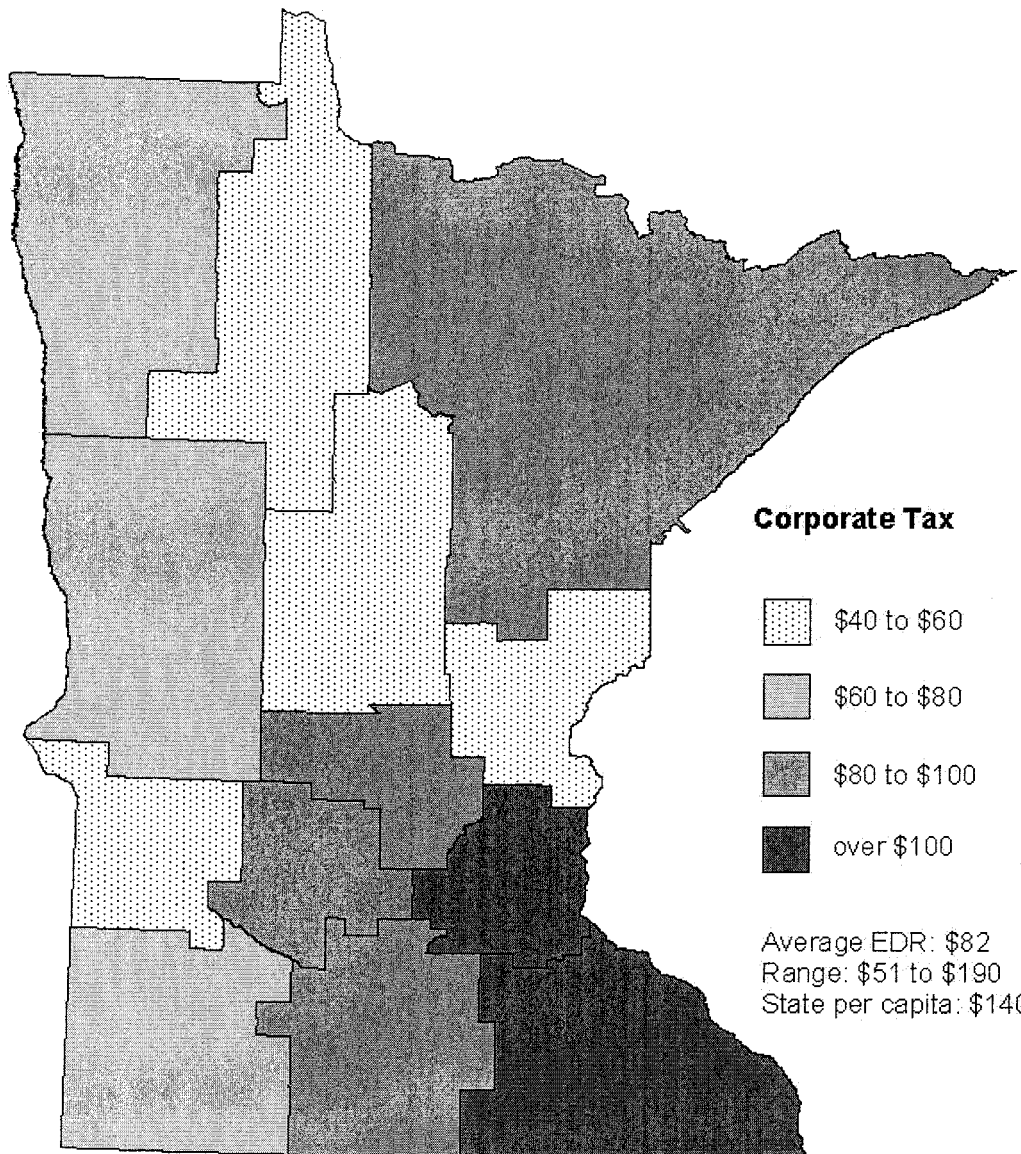
Returns Filed in 1999	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
100% Minnesota Corporations					
Regular Tax	12,365	23.1%	\$63,909,031	9.3%	\$5,169
Minimum Tax	6,571	12.3	3,480,107	0.4	530
No Tax	<u>10,024</u>	<u>18.7</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	28,960	54.0%	\$67,389,138	9.8%	\$2,327
Multi-State Corporations					
Regular Tax	12,429	23.2%	\$606,480,894	88.4%	\$48,796
Minimum Tax	5,707	10.6	12,431,477	1.8	2,178
No Tax	<u>6,507</u>	<u>12.1</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	24,643	46.0%	\$618,912,371	90.2%	\$25,115
All Corporations					
Regular Tax	24,794	46.3%	\$670,389,925	97.7%	\$27,038
Minimum Tax	12,278	22.9	15,911,584	2.3	1,296
No Tax	<u>16,531</u>	<u>30.8</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	53,603	100.0%	\$686,301,509	100.0%	\$12,803

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

Corporate Tax per capita, 1999 by County



Corporate Tax per capita, 1999 by Economic Development Region



The Past Five Years of the Corporate Income Tax

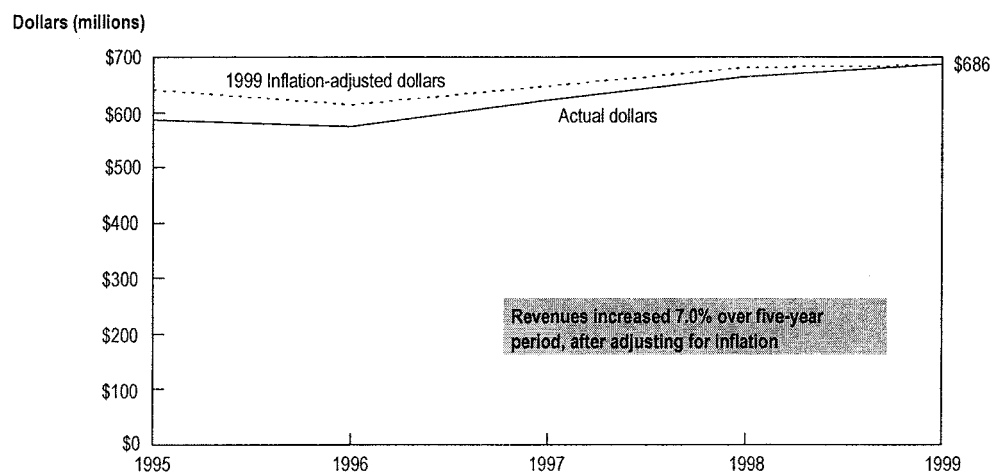
The table below shows the distribution of the corporate franchise tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the corporate franchise tax for that same time period in current (actual) and constant (inflation-adjusted)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

Corporate Income Tax: 1995 to 1999

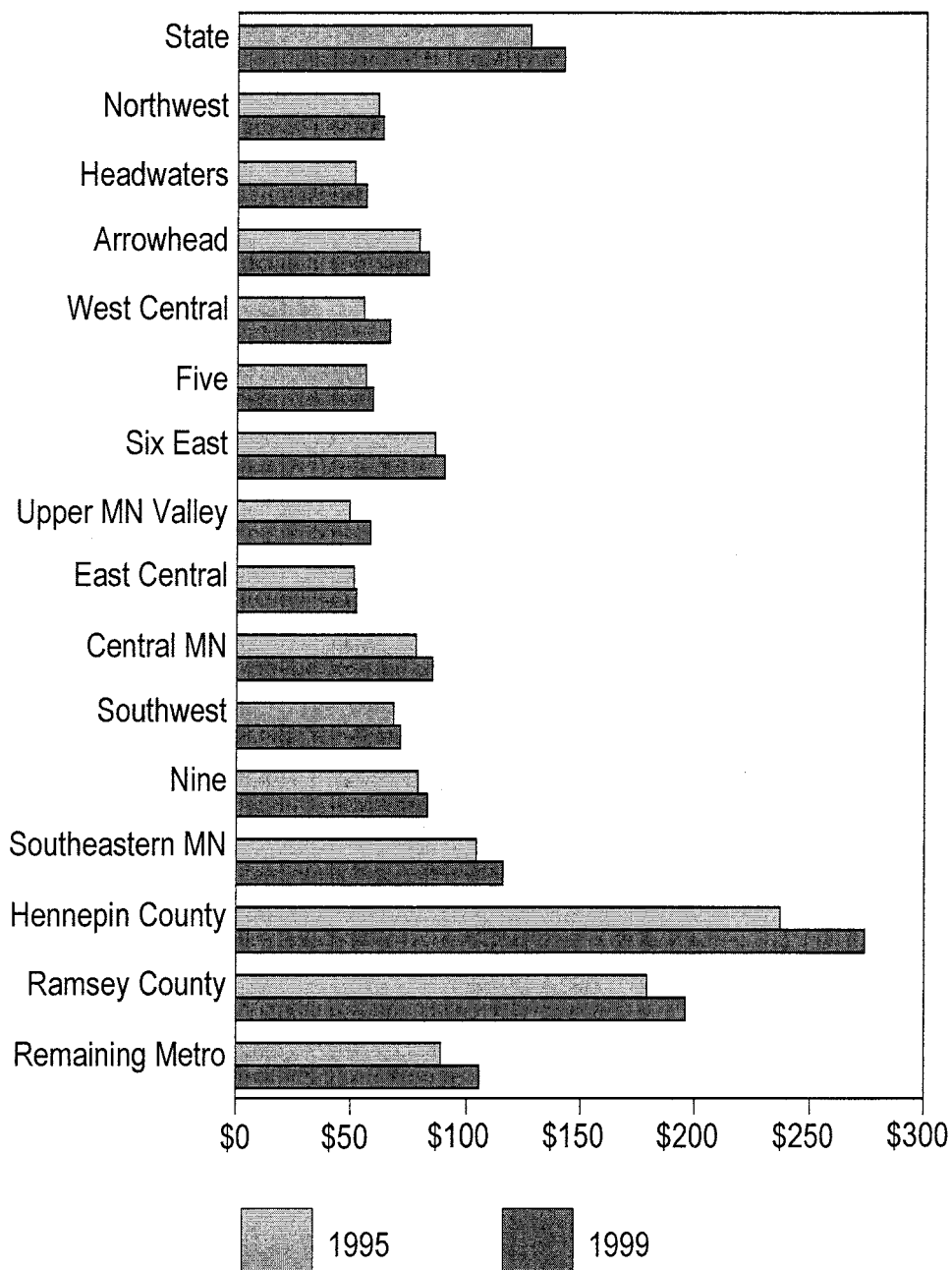
Current dollars, in thousands

State	1995	1996	1997	1998	1999	5-Yr. Chg. Tax
State	\$585,937	\$574,677	\$620,384	\$663,465	\$686,302	17%
Northern Regions						
Northwest (1)	5,545	4,872	5,813	5,679	5,652	2
Headwaters (2)	3,584	3,572	4,088	3,940	4,151	16
Arrowhead (3)	24,837	24,103	25,677	25,817	26,417	6
West Central (4)	11,208	10,823	11,786	13,122	13,764	23
Five (5)	7,867	7,500	7,609	8,302	8,659	10
East Central (7E)	6,167	5,975	6,148	6,407	6,905	12
Southern Regions						
Six East (6E)	9,852	9,473	9,958	10,842	10,470	6
Upper MN Valley (6W)	2,469	2,661	2,765	2,886	2,934	19
Central MN (7W)	22,664	22,113	24,004	26,597	27,073	19
Southwest (8)	8,494	8,184	8,723	8,810	8,736	3
Nine (9)	17,509	16,706	17,640	18,089	18,588	6
Southeastern MN (10)	45,406	44,118	46,124	49,611	52,281	15
Total Nonmetro	\$165,601	\$160,101	\$170,336	\$180,102	\$185,631	12%
Metro Region						
Hennepin County	252,083	250,643	272,720	285,854	297,945	18
Ramsey County	88,542	85,691	91,840	96,158	97,822	10
Remaining Metro	79,710	78,243	85,489	101,351	104,903	32
Total Metro	\$420,335	\$414,577	\$450,048	\$483,363	\$500,670	19%

Statewide Corporate Income Tax



Per Capita Corporate Income Tax 1995 and 1999



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 2000 by type of taxing district

B. Property Valuation of taxable real and personal property for the 1999 assessment (taxes payable in 2000)

C. The Average Tax Rate for taxes payable in 2000

III. MAJOR STATE TAXES

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

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

	COUNTY			REGION	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1999-2000)					
Human Services Aid (Calendar 1999)					
Medical Assistance					
Minnesota Family Investment Program					
General Assistance including GAMC					
Social Services					
Miscellaneous					
Total					
Highway Aid (Calendar 2000)					
County Aid					
Municipal Aid					
Township Aid					
Total					
Local Government Aid (Calendar 2000)					
Disparity Reduction Aid (Calendar 2000)					
HACA (Payable 2000)					
County HACA					
City/Town HACA					
School District HACA					
Miscellaneous District HACA					
Total					
Criminal Justice Aid (Payable 2000)					
Community Corrections Funding (2000)					
Total Aids					
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits					
Miscellaneous Credits					
Total Property Tax Credits					
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)					
Regular (Renters)					
Targeting Refund					
Total Property Tax Refunds					
Total Aids/Credits					
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
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 (1999 Assessment)					
Net Tax Capacity (1999 Assessment)					
C. Average NTC Tax Rate (Payable 2000)					
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)					
Sales/Use Tax (Calendar 1999)					
Motor Vehicle Sales Tax (Calendar 1999)					
Motor Vehicle License Tax (Calendar 1999)					
Motor Fuels Tax (Calendar 1999)					
Corporate Income Tax (Calendar 1999)					
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 1999 Update report (dated December 2000). Therefore, the \$10.8 billion total taxes listed in this report (residents and nonresidents) is about 86 percent of the total taxes actually collected over that time period.

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

I. Major State Aids/Credits	STATEWIDE SUMMARY - RESIDENTS ONLY		
	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments			
Education Aid (1999-2000)	\$3,896,422	50.9%	\$792
Human Services Aid (Calendar 1999)			
Medical Assistance	1,217,095	15.9	247
Minnesota Family Investment Program	88,573	1.2	18
General Assistance including GAMC	169,946	2.2	35
Social Services	708,130	9.3	144
Miscellaneous	85,878	1.1	17
Total	2,269,622	29.7	461
Highway Aid (Calendar 2000)			
County Aid	340,264	4.4	69
Municipal Aid	103,900	1.4	21
Township Aid	27,792	0.4	6
Total	471,956	6.2	96
Local Government Aid (Calendar 2000)	397,952	5.2	81
Disparity Reduction Aid (Calendar 2000)	23,368	0.3	5
HACA (Payable 2000)			
County HACA	209,169	2.7	43
City/Town HACA	229,716	3.0	47
School District HACA	24,677	0.3	5
Miscellaneous District HACA	28,734	0.4	6
Total	492,296	6.4	100
Criminal Justice Aid (Payable 2000)	29,356	0.4	6
Community Corrections Funding (2000)	68,981	0.9	14
Total Aids	7,649,954	100.0	1,555
B. Property Tax Credits (Payable 2000)			
Education Homestead & Agricultural Credits	440,415	95.5	90
Miscellaneous Credits	20,850	4.5	4
Total Property Tax Credits	461,264	100.0	94
C. Property Tax Refunds (99 filed 00)			
Regular (Homeowners)	70,672	37.9	14
Regular (Renters)	114,237	61.3	23
Targeting Refund	1,320	0.7	0
Total Property Tax Refunds	186,229	100.0	38
Total Aids/Credits	\$8,297,448	100.0	\$1,687
II. Property Tax Data			
A. Property Tax Levy (Payable 2000)			
County Levy	\$1,355,530	26.4%	\$276
City/Town Levy	861,374	16.8	175
School District Levy	2,048,188	39.8	416
Miscellaneous District Levy	875,415	17.0	178
Total Net Tax Capacity/Market Levy	\$5,140,507	100.0	\$1,045
Less Property Tax Credits	461,264		94
Net Property Taxes Payable	4,679,242		951
B. Property Valuation			
Market Valuation (1999 Assessment)	\$241,275,761		\$49,045
Net Tax Capacity (1999 Assessment)	3,834,786		780
C. Average NTC Tax Rate (Payable 2000)	1.155		
III. Major State Taxes			
Individual Income Tax (1999 filed 2000)	\$5,146,900	49.3%	\$1,046
Sales/Use Tax (Calendar 1999)	2,918,721	28.0	593
Motor Vehicle Sales Tax (Calendar 1999)	514,363	4.9	105
Motor Vehicle License Tax (Calendar 1999)	582,062	5.6	118
Motor Fuels Tax (Calendar 1999)	590,012	5.7	120
Corporate Income Tax (Calendar 1999)	686,302	6.6	140
Total State Taxes	\$10,438,360	100.0	\$2,122

I. Major State Aids/Credits	STATEWIDE SUMMARY - INCLUDES NONRESIDENTS		
	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments			
Education Aid (1999-2000)	\$3,896,422	50.9%	\$792
Human Services Aid (Calendar 1999)			
Medical Assistance	1,217,095	15.9	247
Minnesota Family Investment Program	88,573	1.2	18
General Assistance including GAMC	169,946	2.2	35
Social Services	708,130	9.3	144
Miscellaneous	85,878	1.1	17
Total	2,269,622	29.7	461
Highway Aid (Calendar 2000)			
County Aid	340,264	4.4	69
Municipal Aid	103,900	1.4	21
Township Aid	27,792	0.4	6
Total	471,956	6.2	96
Local Government Aid (Calendar 2000)	397,952	5.2	81
Disparity Reduction Aid (Calendar 2000)	23,368	0.3	5
HACA (Payable 2000)			
County HACA	209,169	2.7	43
City/Town HACA	229,716	3.0	47
School District HACA	24,677	0.3	5
Miscellaneous District HACA	28,734	0.4	6
Total	492,296	6.4	100
Criminal Justice Aid (Payable 2000)	29,356	0.4	6
Community Corrections Funding (2000)	68,981	0.9	14
Total Aids	7,649,954	100.0	1,555
B. Property Tax Credits (Payable 2000)			
Education Homestead & Agricultural Credits	440,415	95.5	90
Miscellaneous Credits	20,850	4.5	4
Total Property Tax Credits	461,264	100.0	94
C. Property Tax Refunds (99 filed 00)			
Regular (Homeowners)	70,672	37.9	14
Regular (Renters)	114,237	61.3	23
Targeting Refund	1,320	0.7	0
Total Property Tax Refunds	186,229	100.0	38
Total Aids/Credits	\$8,297,448	100.0	\$1,687
II. Property Tax Data			
A. Property Tax Levy (Payable 2000)			
County Levy	\$1,355,530	26.4%	\$276
City/Town Levy	861,374	16.8	175
School District Levy	2,048,188	39.8	416
Miscellaneous District Levy	875,415	17.0	178
Total Net Tax Capacity/Market Levy	\$5,140,507	100.0	\$1,045
Less Property Tax Credits	461,264		94
Net Property Taxes Payable	4,679,242		951
B. Property Valuation			
Market Valuation (1999 Assessment)	\$241,275,761		\$49,045
Net Tax Capacity (1999 Assessment)	3,834,786		780
C. Average NTC Tax Rate (Payable 2000)	1.155		
III. Major State Taxes			
Individual Income Tax (1999 filed 2000)	\$5,345,115	47.8%	\$1,087
Sales/Use Tax (Calendar 1999)	3,473,475	31.0	706
Motor Vehicle Sales Tax (Calendar 1999)	514,363	4.6	105
Motor Vehicle License Tax (Calendar 1999)	582,062	5.2	118
Motor Fuels Tax (Calendar 1999)	590,012	5.3	120
Corporate Income Tax (Calendar 1999)	686,302	6.1	140
Total State Taxes	\$11,191,329	100.0	\$2,275

Metro/Nonmetro Data

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

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

Table 2-4 presents a statewide breakdown of metro versus nonmetro for each of the categories. Each item adds across to 100 percent; for example 49.0 percent of the education aid goes to metro counties and 51.0 percent goes to nonmetro counties.

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

The additional amounts paid by out-of-state taxpayers have not been allocated to any county. The amount of sales and income taxes which is unallocated to Minnesota is about \$703 million. Appendix B has a list of the type of tax and amounts not entirely allocated to Minnesota counties.

I. Major State Aids/Credits	METRO			NONMETRO		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (1999-2000)	\$1,961,705	51.5%	\$742	\$1,934,717	50.3%	\$850
Human Services Aid (Calendar 1999)						
Medical Assistance	641,568	16.9	243	575,527	15.0	253
Minnesota Family Investment Program	59,361	1.6	22	29,213	0.8	13
General Assistance including GAMC	108,865	2.9	41	61,081	1.6	27
Social Services	361,182	9.5	137	346,948	9.0	152
Miscellaneous	50,442	1.3	19	35,436	0.9	16
Total	1,221,418	32.1	462	1,048,205	27.3	460
Highway Aid (Calendar 2000)						
County Aid	60,402	1.6	23	279,862	7.3	123
Municipal Aid	73,052	1.9	28	30,848	0.8	14
Township Aid	782	0.0	0	27,009	0.7	12
Total	134,236	3.5	51	337,719	8.8	148
Local Government Aid (Calendar 2000)	174,836	4.6	66	223,117	5.8	98
Disparity Reduction Aid (Calendar 2000)	1,776	0.0	1	21,592	0.6	9
HACA (Payable 2000)						
County HACA	97,848	2.6	37	111,321	2.9	49
City/Town HACA	129,998	3.4	49	99,718	2.6	44
School District HACA	6,874	0.2	3	17,802	0.5	8
Miscellaneous District HACA	25,610	0.7	10	3,125	0.1	1
Total	260,330	6.8	99	231,966	6.0	102
Criminal Justice Aid (Payable 2000)	17,538	0.5	7	11,818	0.3	5
Community Corrections Funding (2000)	34,240	0.9	13	34,742	0.9	15
Total Aids	3,806,079	100.0	1,441	3,843,875	100.0	1,688
B. Property Tax Credits (Payable 2000)						
Education Homestead & Agricultural Credits	241,457	99.9	91	198,958	90.6	87
Miscellaneous Credits	326	0.1	0	20,524	9.4	9
Total Property Tax Credits	241,782	100.0	92	219,482	100.0	96
C. Property Tax Refunds (99 filed 00)						
Regular (Homeowners)	38,186	32.9	14	32,486	46.2	14
Regular (Renters)	77,123	66.5	29	37,114	52.8	16
Targeting Refund	594	0.5	0	725	1.0	0
Total Property Tax Refunds	115,904	100.0	44	70,325	100.0	31
Total Aids/Credits	\$4,163,766	100.0	\$1,576	\$4,133,682	100.0	\$1,815
II. Property Tax Data						
A. Property Tax Levy (Payable 2000)						
County Levy	\$715,556	21.7%	\$271	\$639,974	34.8%	\$281
City/Town Levy	526,236	15.9	199	335,138	18.2	147
School District Levy	1,265,205	38.3	479	782,982	42.6	344
Miscellaneous District Levy	795,766	24.1	301	79,649	4.3	35
Total Net Tax Capacity/Market Levy	\$3,302,763	100.0	\$1,250	\$1,837,744	100.0	\$807
Less Property Tax Credits	241,782		92	219,482		96
Net Property Taxes Payable	3,060,980		1,159	1,618,262		711
B. Property Valuation						
Market Valuation (1999 Assessment)	\$137,864,551		\$52,181	\$103,411,211		\$45,407
Net Tax Capacity (1999 Assessment)	2,437,139		922	1,397,647		614
C. Average NTC Tax Rate (Payable 2000)	1.178			1.114		
III. Major State Taxes						
Individual Income Tax (1999 filed 2000)	\$3,526,031	51.5%	\$1,335	\$1,620,869	45.1%	\$712
Sales/Use Tax (Calendar 1999)	1,953,604	28.6	739	965,117	26.8	424
Motor Vehicle Sales Tax (Calendar 1999)	266,724	3.9	101	247,639	6.9	109
Motor Vehicle License Tax (Calendar 1999)	311,908	4.6	118	270,154	7.5	119
Motor Fuels Tax (Calendar 1999)	283,569	4.1	107	306,444	8.5	135
Corporate Income Tax (Calendar 1999)	500,670	7.3	190	185,631	5.2	82
Total State Taxes	\$6,842,506	100.0	\$2,590	\$3,595,853	100.0	\$1,579

I. Major State Aids/Credits	METRO - % of Total		NONMETRO - % of Total	
	Amount (000s)	Percent	Amount (000s)	Percent
A. Aids to Local Governments				
Education Aid (1999-2000)	\$1,961,705	50.3%	\$1,934,717	49.7%
Human Services Aid (Calendar 1999)				
Medical Assistance	641,568	52.7	575,527	47.3
Minnesota Family Investment Program	59,361	67.0	29,213	33.0
General Assistance including GAMC	108,865	64.1	61,081	35.9
Social Services	361,182	51.0	346,948	49.0
Miscellaneous	50,442	58.7	35,436	41.3
Total	1,221,418	53.8	1,048,205	46.2
Highway Aid (Calendar 2000)				
County Aid	60,402	17.8	279,862	82.2
Municipal Aid	73,052	70.3	30,848	29.7
Township Aid	782	2.8	27,009	97.2
Total	134,236	28.4	337,719	71.6
Local Government Aid (Calendar 2000)	174,836	43.9	223,117	56.1
Disparity Reduction Aid (Calendar 2000)	1,776	7.6	21,592	92.4
HACA (Payable 2000)				
County HACA	97,848	46.8	111,321	53.2
City/Town HACA	129,998	56.6	99,718	43.4
School District HACA	6,874	27.9	17,802	72.1
Miscellaneous District HACA	25,610	89.1	3,125	10.9
Total	260,330	52.9	231,966	47.1
Criminal Justice Aid (Payable 2000)	17,538	59.7	11,818	40.3
Community Corrections Funding (2000)	34,240	49.6	34,742	50.4
Total Aids	3,806,079	49.8	3,843,875	50.2
B. Property Tax Credits (Payable 2000)				
Education Homestead & Agricultural Credits	241,457	54.8	198,958	45.2
Miscellaneous Credits	326	1.6	20,524	98.4
Total Property Tax Credits	241,782	52.4	219,482	47.6
C. Property Tax Refunds (99 filed 00)				
Regular (Homeowners)	38,186	54.0	32,486	46.0
Regular (Renters)	77,123	67.5	37,114	32.5
Targeting Refund	594	45.0	725	55.0
Total Property Tax Refunds	115,904	62.2	70,325	37.8
Total Aids/Credits	\$4,163,766	50.2%	\$4,133,682	49.8%
II. Property Tax Data				
A. Property Tax Levy (Payable 2000)				
County Levy	\$715,556	52.8%	\$639,974	47.2%
City/Town Levy	526,236	61.1	335,138	38.9
School District Levy	1,265,205	61.8	782,982	38.2
Miscellaneous District Levy	795,766	90.9	79,649	9.1
Total Net Tax Capacity/Market Levy	\$3,302,763	64.2%	\$1,837,744	35.8%
Less Property Tax Credits	241,782		219,482	
Net Property Taxes Payable	3,060,980		1,618,262	
B. Property Valuation				
Market Valuation (1999 Assessment)	\$137,864,551		\$103,411,211	
Net Tax Capacity (1999 Assessment)	2,437,139		1,397,647	
C. Average NTC Tax Rate (Payable 2000)	1.178		1.114	
III. Major State Taxes				
Individual Income Tax (1999 filed 2000)	\$3,526,031	68.5%	\$1,620,869	31.5%
Sales/Use Tax (Calendar 1999)	1,953,604	66.9	965,117	33.1
Motor Vehicle Sales Tax (Calendar 1999)	266,724	51.9	247,639	48.1
Motor Vehicle License Tax (Calendar 1999)	311,908	53.6	270,154	46.4
Motor Fuels Tax (Calendar 1999)	283,569	48.1	306,444	51.9
Corporate Income Tax (Calendar 1999)	500,670	73.0	185,631	27.0
Total State Taxes	\$6,842,506	65.6%	\$3,595,853	34.4%

3. Regional Data

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

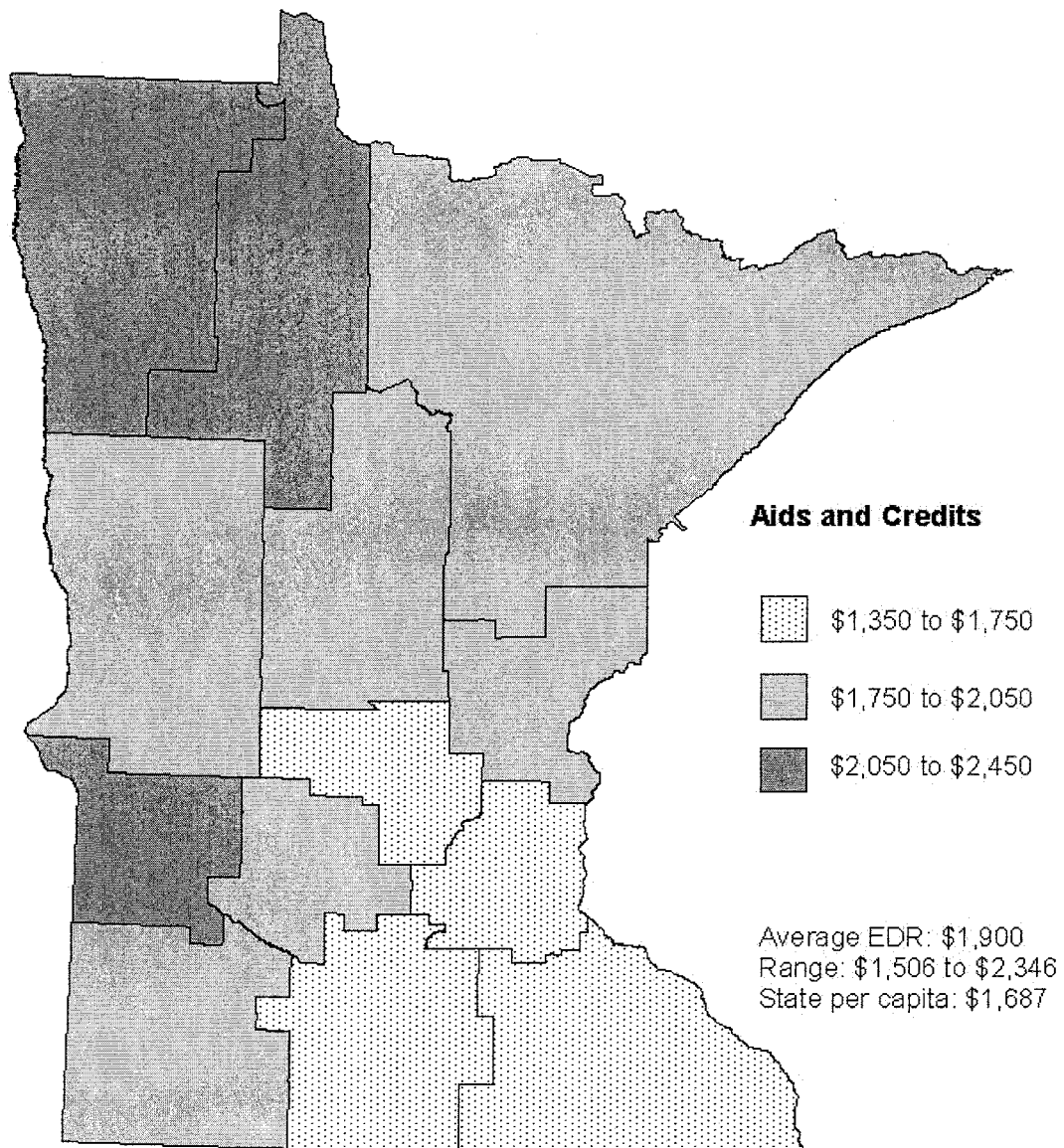
- Map on page 126 is total per capita aid and credits by economic development region
- Map on page 127 is total per capita taxes (residents only) by economic development region
- Map on page 128 is average personal income by county
- Map on page 129 is per capita personal income by region

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

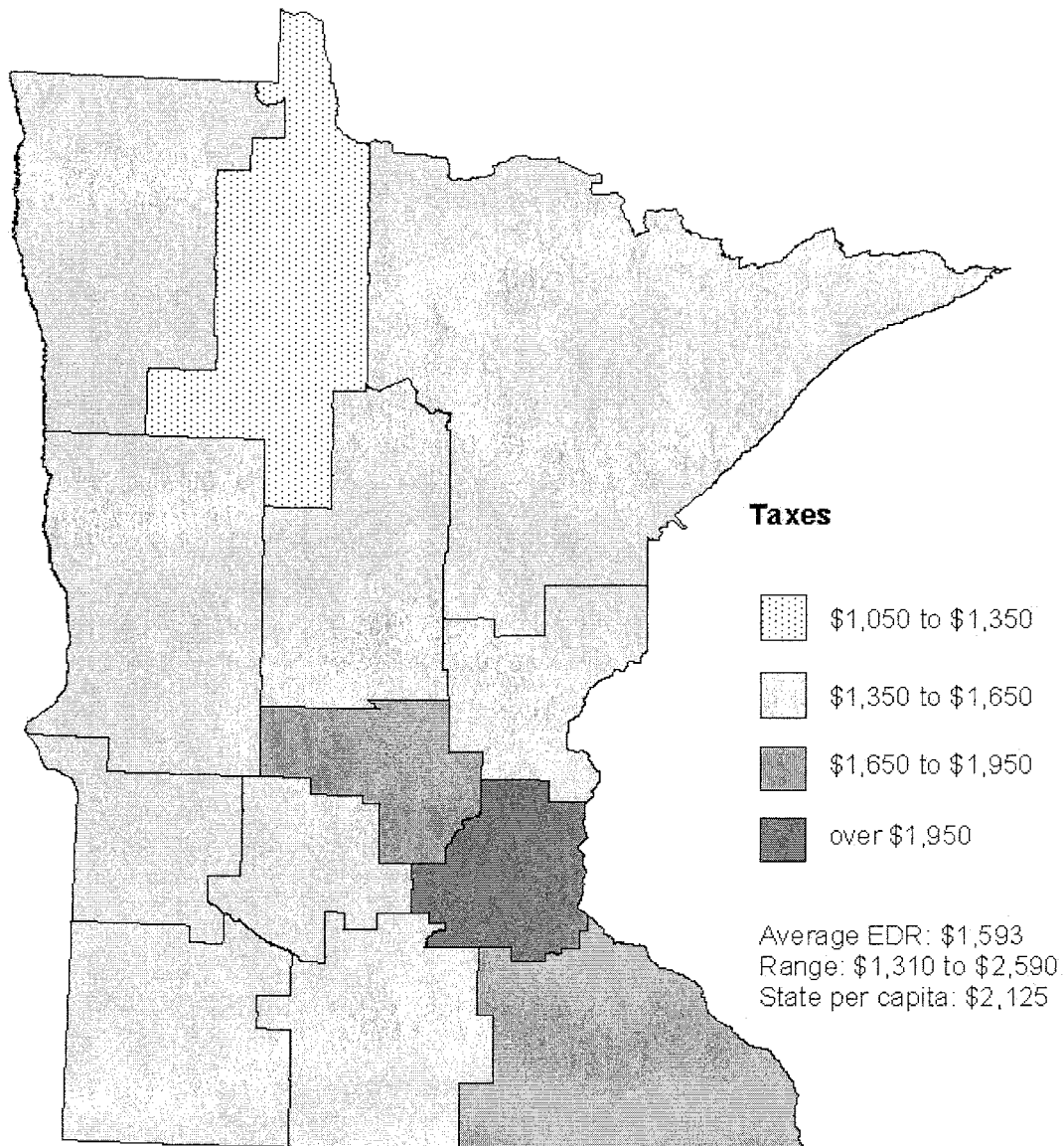
Statewide per capita amounts exclude income and sales taxes paid by nonresidents of Minnesota.

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

Total Aids and Credits (\$8.3 billion) on a per capita basis

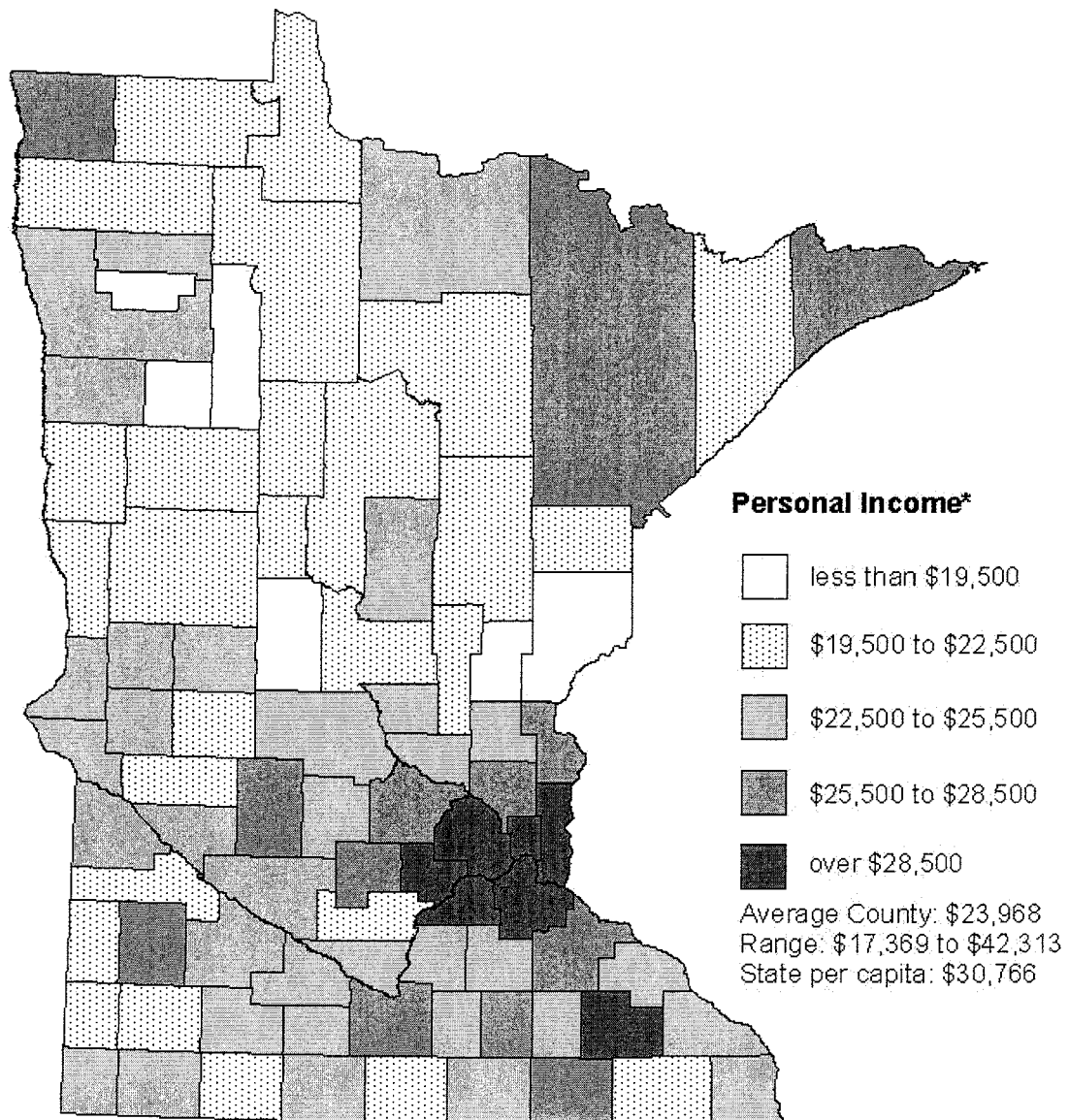


Total Taxes (\$10.4 billion)* on a per capita basis



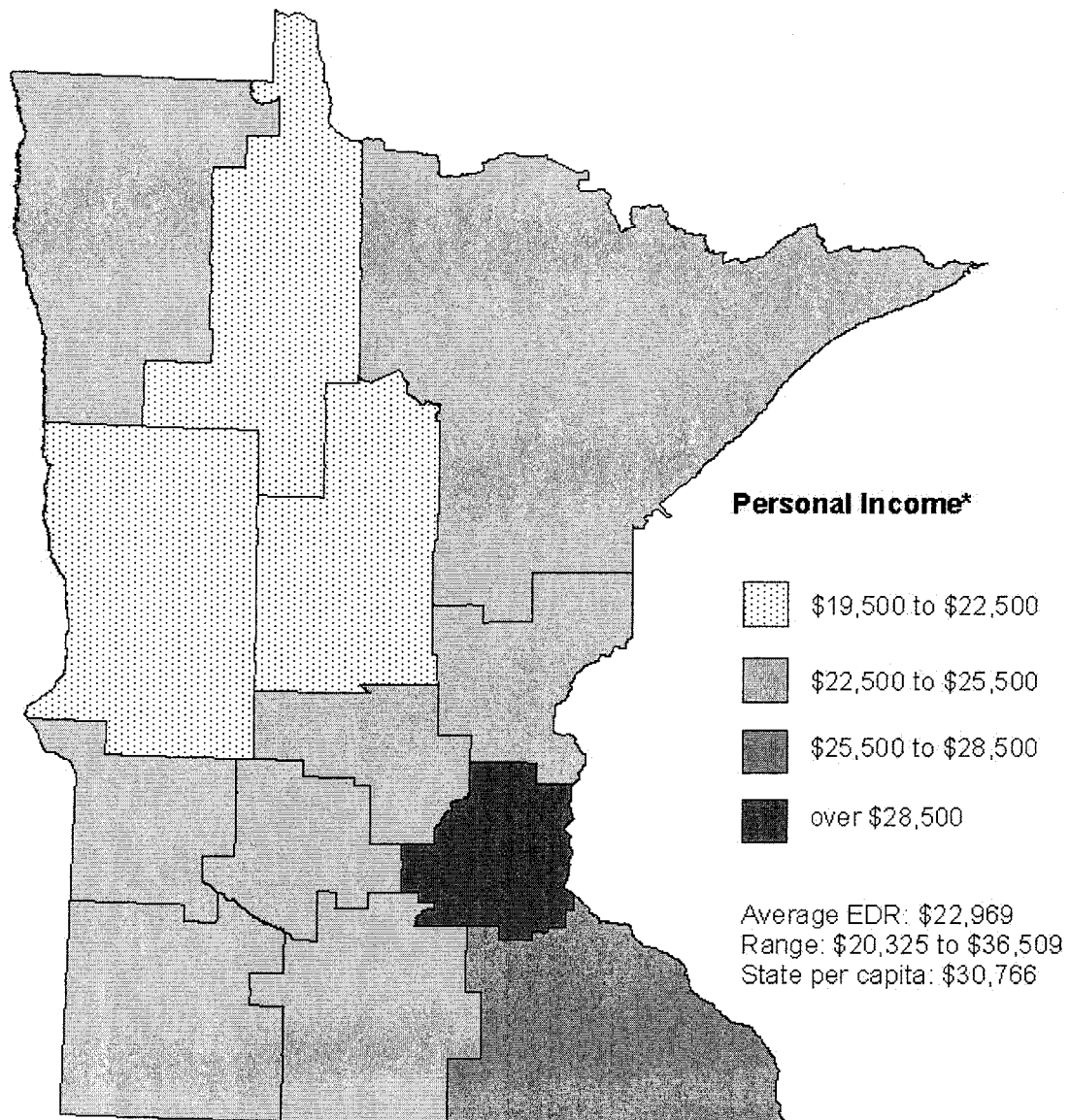
* Total taxes include only the taxes on residents. The \$752 million not allocated to Minnesota counties (i.e., nonresidents) is excluded.

Personal Income per capita (\$148.9 billion in 1999) by County



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

Personal Income per capita (\$148.9 billion in 1999) by Economic Development Region



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

I. Major State Aids/Credits	NW (1)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (1999-2000)	\$90,762	46.1%	\$1,026	\$3,896,422	50.9%	\$792
Human Services Aid (Calendar 1999)						
Medical Assistance	30,721	15.6	347	1,217,095	15.9	247
Minnesota Family Investment Program	1,175	0.6	13	88,573	1.2	18
General Assistance including GAMC	2,530	1.3	29	169,946	2.2	35
Social Services	16,491	8.4	186	708,130	9.3	144
Miscellaneous	1,607	0.8	18	85,878	1.1	17
Total	52,523	26.7	594	2,269,622	29.7	461
Highway Aid (Calendar 2000)						
County Aid	24,367	12.4	275	340,264	4.4	69
Municipal Aid	1,318	0.7	15	103,900	1.4	21
Township Aid	4,084	2.1	46	27,792	0.4	6
Total	29,770	15.1	336	471,956	6.2	96
Local Government Aid (Calendar 2000)	10,002	5.1	113	397,952	5.2	81
Disparity Reduction Aid (Calendar 2000)	683	0.3	8	23,368	0.3	5
HACA (Payable 2000)						
County HACA	4,862	2.5	55	209,169	2.7	43
City/Town HACA	4,384	2.2	50	229,716	3.0	47
School District HACA	1,391	0.7	16	24,677	0.3	5
Miscellaneous District HACA	719	0.4	8	28,734	0.4	6
Total	11,356	5.8	128	492,296	6.4	100
Criminal Justice Aid (Payable 2000)	436	0.2	5	29,356	0.4	6
Community Corrections Funding (2000)	1,485	0.8	17	68,981	0.9	14
Total Aids	197,017	100.0	2,227	7,649,954	100.0	1,555
B. Property Tax Credits (Payable 2000)						
Education Homestead & Agricultural Credits	7,333	88.1	83	440,415	95.5	90
Miscellaneous Credits	992	11.9	11	20,850	4.5	4
Total Property Tax Credits	8,324	100.0	94	461,264	100.0	94
C. Property Tax Refunds (99 filed 00)						
Regular (Homeowners)	1,108	50.8	13	70,672	37.9	14
Regular (Renters)	1,056	48.4	12	114,237	61.3	23
Targeting Refund	16	0.7	0	1,320	0.7	0
Total Property Tax Refunds	2,179	100.0	25	186,227	100.0	38
Total Aids/Credits	\$207,521	100.0	\$2,346	\$8,297,445	100.0	\$1,687
II. Property Tax Data						
A. Property Tax Levy (Payable 2000)						
County Levy	\$26,014	36.6%	\$294	\$1,355,530	26.4%	\$276
City/Town Levy	12,328	17.3	139	861,374	16.8	175
School District Levy	30,184	42.5	341	2,048,188	39.8	416
Miscellaneous District Levy	2,568	3.6	29	875,415	17.0	178
Total Net Tax Capacity/Market Levy	71,093	100.0	804	\$5,140,507	100.0	\$1,045
Less Property Tax Credits	8,324		94	461,264		94
Net Property Taxes Payable	62,768		709	4,679,242		951
B. Property Valuation						
Market Valuation (1999 Assessment)	\$4,128,339		\$46,663	\$241,275,761		\$49,045
Net Tax Capacity (1999 Assessment)	52,669		595	3,834,786		780
C. Average NTC Tax Rate (Payable 2000)	1.135			1.15		
III. Major State Taxes						
Individual Income Tax (1999 filed 2000)	\$56,992	46.4%	\$644	\$5,146,900	49.3%	\$1,046
Sales/Use Tax (Calendar 1999)	26,828	21.9	303	2,918,721	28.0	593
Motor Vehicle Sales Tax (Calendar 1999)	9,896	8.1	112	514,363	4.9	105
Motor Vehicle License Tax (Calendar 1999)	10,744	8.8	121	582,062	5.6	118
Motor Fuels Tax (Calendar 1999)	12,585	10.3	142	590,012	5.7	120
Corporate Income Tax (Calendar 1999)	5,652	4.6	64	686,302	6.6	140
Total State Taxes	\$122,697	100.0	\$1,387	\$10,438,360	100.0	\$2,122

I. Major State Aids/Credits	HEADWATERS (2)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (1999-2000)	\$85,859	53.0%	\$1,127	\$3,896,422	50.9%	\$792
Human Services Aid (Calendar 1999)						
Medical Assistance	26,460	16.3	347	1,217,095	15.9	247
Minnesota Family Investment Program	3,231	2.0	42	88,573	1.2	18
General Assistance including GAMC	4,313	2.7	57	169,946	2.2	35
Social Services	13,967	8.6	183	708,130	9.3	144
Miscellaneous	1,311	0.8	17	85,878	1.1	17
Total	49,281	30.4	647	2,269,622	29.7	461
Highway Aid (Calendar 2000)						
County Aid	14,126	8.7	185	340,264	4.4	69
Municipal Aid	403	0.2	5	103,900	1.4	21
Township Aid	1,420	0.9	19	27,792	0.4	6
Total	15,949	9.8	209	471,956	6.2	96
Local Government Aid (Calendar 2000)	4,619	2.8	61	397,952	5.2	81
Disparity Reduction Aid (Calendar 2000)	298	0.2	4	23,368	0.3	5
HACA (Payable 2000)						
County HACA	1,816	1.1	24	209,169	2.7	43
City/Town HACA	1,445	0.9	19	229,716	3.0	47
School District HACA	781	0.5	10	24,677	0.3	5
Miscellaneous District HACA	27	0.0	0	28,734	0.4	6
Total	4,070	2.5	53	492,296	6.4	100
Criminal Justice Aid (Payable 2000)	464	0.3	6	29,356	0.4	6
Community Corrections Funding (2000)	1,585	1.0	21	68,981	0.9	14
Total Aids	162,125	100.0	2,129	7,649,954	100.0	1,555
B. Property Tax Credits (Payable 2000)						
Education Homestead & Agricultural Credits	4,525	100.0	59	440,415	95.5	90
Miscellaneous Credits	1	0.0	0	20,850	4.5	4
Total Property Tax Credits	4,526	100.0	59	461,264	100.0	94
C. Property Tax Refunds (99 filed 00)						
Regular (Homeowners)	909	46.4	12	70,672	37.9	14
Regular (Renters)	987	50.3	13	114,237	61.3	23
Targeting Refund	64	3.3	1	1,320	0.7	0
Total Property Tax Refunds	1,960	100.0	26	186,227	100.0	38
Total Aids/Credits	\$168,611	100.0	\$2,214	\$8,297,445	100.0	\$1,687
II. Property Tax Data						
A. Property Tax Levy (Payable 2000)						
County Levy	\$23,594	42.4%	\$310	\$1,355,530	26.4%	\$276
City/Town Levy	6,386	11.5	84	861,374	16.8	175
School District Levy	24,208	43.5	318	2,048,188	39.8	416
Miscellaneous District Levy	1,418	2.6	19	875,415	17.0	178
Total Net Tax Capacity/Market Levy	55,606	100.0	730	\$5,140,507	100.0	\$1,045
Less Property Tax Credits	4,526		59	461,264		94
Net Property Taxes Payable	51,080		671	4,679,242		951
B. Property Valuation						
Market Valuation (1999 Assessment)	\$2,796,092		\$36,713	\$241,275,761		\$49,045
Net Tax Capacity (1999 Assessment)	39,904		524	3,834,786		780
C. Average NTC Tax Rate (Payable 2000)	1.257			1.15		
III. Major State Taxes						
Individual Income Tax (1999 filed 2000)	\$37,615	37.7%	\$494	\$5,146,900	49.3%	\$1,046
Sales/Use Tax (Calendar 1999)	32,774	32.8	430	2,918,721	28.0	593
Motor Vehicle Sales Tax (Calendar 1999)	7,417	7.4	97	514,363	4.9	105
Motor Vehicle License Tax (Calendar 1999)	8,077	8.1	106	582,062	5.6	118
Motor Fuels Tax (Calendar 1999)	9,740	9.8	128	590,012	5.7	120
Corporate Income Tax (Calendar 1999)	4,151	4.2	55	686,302	6.6	140
Total State Taxes	\$99,774	100.0	\$1,310	\$10,438,360	100.0	\$2,122

I. Major State Aids/Credits	ARROWHEAD (3)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (1999-2000)	\$259,079	43.1%	\$804	\$3,896,422	50.9%	\$792
Human Services Aid (Calendar 1999)						
Medical Assistance	101,558	16.9	315	1,217,095	15.9	247
Minnesota Family Investment Program	5,763	1.0	18	88,573	1.2	18
General Assistance including GAMC	14,055	2.3	44	169,946	2.2	35
Social Services	58,006	9.6	180	708,130	9.3	144
Miscellaneous	7,616	1.3	24	85,878	1.1	17
Total	186,997	31.1	581	2,269,622	29.7	461
Highway Aid (Calendar 2000)						
County Aid	40,324	6.7	125	340,264	4.4	69
Municipal Aid	6,482	1.1	20	103,900	1.4	21
Township Aid	1,020	0.2	3	27,792	0.4	6
Total	47,826	8.0	148	471,956	6.2	96
Local Government Aid (Calendar 2000)	49,470	8.2	154	397,952	5.2	81
Disparity Reduction Aid (Calendar 2000)	12,837	2.1	40	23,368	0.3	5
HACA (Payable 2000)						
County HACA	17,622	2.9	55	209,169	2.7	43
City/Town HACA	17,451	2.9	54	229,716	3.0	47
School District HACA	1,907	0.3	6	24,677	0.3	5
Miscellaneous District HACA	307	0.1	1	28,734	0.4	6
Total	37,286	6.2	116	492,296	6.4	100
Criminal Justice Aid (Payable 2000)	1,814	0.3	6	29,356	0.4	6
Community Corrections Funding (2000)	5,900	1.0	18	68,981	0.9	14
Total Aids	601,212	100.0	1,867	7,649,954	100.0	1,555
B. Property Tax Credits (Payable 2000)						
Education Homestead & Agricultural Credits	22,380	60.8	69	440,415	95.5	90
Miscellaneous Credits	14,458	39.2	45	20,850	4.5	4
Total Property Tax Credits	36,838	100.0	114	461,264	100.0	94
C. Property Tax Refunds (99 filed 00)						
Regular (Homeowners)	2,788	30.5	9	70,672	37.9	14
Regular (Renters)	6,221	68.1	19	114,237	61.3	23
Targeting Refund	132	1.4	0	1,320	0.7	0
Total Property Tax Refunds	9,142	100.0	28	186,227	100.0	38
Total Aids/Credits	\$647,192	100.0	\$2,009	\$8,297,445	100.0	\$1,687
II. Property Tax Data						
A. Property Tax Levy (Payable 2000)						
County Levy	\$108,189	41.6%	\$336	\$1,355,530	26.4%	\$276
City/Town Levy	48,438	18.6	150	861,374	16.8	175
School District Levy	84,975	32.7	264	2,048,188	39.8	416
Miscellaneous District Levy	18,387	7.1	57	875,415	17.0	178
Total Net Tax Capacity/Market Levy	259,990	100.0	807	\$5,140,507	100.0	\$1,045
Less Property Tax Credits	36,838		114	461,264		94
Net Property Taxes Payable	223,152		693	4,679,242		951
B. Property Valuation						
Market Valuation (1999 Assessment)	\$11,943,736		\$37,084	\$241,275,761		\$49,045
Net Tax Capacity (1999 Assessment)	181,096		562	3,834,786		780
C. Average NTC Tax Rate (Payable 2000)	1.196			1.15		
III. Major State Taxes						
Individual Income Tax (1999 filed 2000)	\$216,558	41.9%	\$672	\$5,146,900	49.3%	\$1,046
Sales/Use Tax (Calendar 1999)	160,217	31.0	497	2,918,721	28.0	593
Motor Vehicle Sales Tax (Calendar 1999)	34,652	6.7	108	514,363	4.9	105
Motor Vehicle License Tax (Calendar 1999)	37,186	7.2	115	582,062	5.6	118
Motor Fuels Tax (Calendar 1999)	41,573	8.0	129	590,012	5.7	120
Corporate Income Tax (Calendar 1999)	26,417	5.1	82	686,302	6.6	140
Total State Taxes	\$516,603	100.0	\$1,604	\$10,438,360	100.0	\$2,122

I. Major State Aids/Credits	W CENTRAL (4)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (1999-2000)	\$173,071	47.3%	\$824	\$3,896,422	50.9%	\$792
Human Services Aid (Calendar 1999)						
Medical Assistance	62,398	17.1	297	1,217,095	15.9	247
Minnesota Family Investment Program	2,937	0.8	14	88,573	1.2	18
General Assistance including GAMC	5,784	1.6	28	169,946	2.2	35
Social Services	37,986	10.4	181	708,130	9.3	144
Miscellaneous	3,108	0.8	15	85,878	1.1	17
Total	112,214	30.7	534	2,269,622	29.7	461
Highway Aid (Calendar 2000)						
County Aid	29,674	8.1	141	340,264	4.4	69
Municipal Aid	2,632	0.7	13	103,900	1.4	21
Township Aid	2,903	0.8	14	27,792	0.4	6
Total	35,209	9.6	168	471,956	6.2	96
Local Government Aid (Calendar 2000)	19,447	5.3	93	397,952	5.2	81
Disparity Reduction Aid (Calendar 2000)	403	0.1	2	23,368	0.3	5
HACA (Payable 2000)						
County HACA	11,187	3.1	53	209,169	2.7	43
City/Town HACA	7,524	2.1	36	229,716	3.0	47
School District HACA	1,813	0.5	9	24,677	0.3	5
Miscellaneous District HACA	640	0.2	3	28,734	0.4	6
Total	21,164	5.8	101	492,296	6.4	100
Criminal Justice Aid (Payable 2000)	1,041	0.3	5	29,356	0.4	6
Community Corrections Funding (2000)	3,134	0.9	15	68,981	0.9	14
Total Aids	365,684	100.0	1,741	7,649,954	100.0	1,555
B. Property Tax Credits (Payable 2000)						
Education Homestead & Agricultural Credits	18,296	82.8	87	440,415	95.5	90
Miscellaneous Credits	3,794	17.2	18	20,850	4.5	4
Total Property Tax Credits	22,090	100.0	105	461,264	100.0	94
C. Property Tax Refunds (99 filed 00)						
Regular (Homeowners)	2,842	45.8	14	70,672	37.9	14
Regular (Renters)	3,298	53.2	16	114,237	61.3	23
Targeting Refund	63	1.0	0	1,320	0.7	0
Total Property Tax Refunds	6,203	100.0	30	186,227	100.0	38
Total Aids/Credits	\$393,976	100.0	\$1,876	\$8,297,445	100.0	\$1,687
II. Property Tax Data						
A. Property Tax Levy (Payable 2000)						
County Levy	\$58,448	36.7%	\$278	\$1,355,530	26.4%	\$276
City/Town Levy	25,135	15.8	120	861,374	16.8	175
School District Levy	69,568	43.7	331	2,048,188	39.8	416
Miscellaneous District Levy	6,220	3.9	30	875,415	17.0	178
Total Net Tax Capacity/Market Levy	159,372	100.0	759	\$5,140,507	100.0	\$1,045
Less Property Tax Credits	22,090		105	461,264		94
Net Property Taxes Payable	137,282		654	4,679,242		951
B. Property Valuation						
Market Valuation (1999 Assessment)	\$10,048,834		\$47,838	\$241,275,761		\$49,045
Net Tax Capacity (1999 Assessment)	126,020		600	3,834,786		780
C. Average NTC Tax Rate (Payable 2000)	1.041			1.15		
III. Major State Taxes						
Individual Income Tax (1999 filed 2000)	\$125,806	41.1%	\$599	\$5,146,900	49.3%	\$1,046
Sales/Use Tax (Calendar 1999)	89,278	29.2	425	2,918,721	28.0	593
Motor Vehicle Sales Tax (Calendar 1999)	22,415	7.3	107	514,363	4.9	105
Motor Vehicle License Tax (Calendar 1999)	24,202	7.9	115	582,062	5.6	118
Motor Fuels Tax (Calendar 1999)	30,546	10.0	145	590,012	5.7	120
Corporate Income Tax (Calendar 1999)	13,764	4.5	66	686,302	6.6	140
Total State Taxes	\$306,011	100.0	\$1,457	\$10,438,360	100.0	\$2,122

I. Major State Aids/Credits	FIVE (5)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (1999-2000)	\$141,453	53.1%	\$930	\$3,896,422	50.9%	\$792
Human Services Aid (Calendar 1999)						
Medical Assistance	41,970	15.8	276	1,217,095	15.9	247
Minnesota Family Investment Program	2,335	0.9	15	88,573	1.2	18
General Assistance including GAMC	5,026	1.9	33	169,946	2.2	35
Social Services	25,419	9.5	167	708,130	9.3	144
Miscellaneous	2,689	1.0	18	85,878	1.1	17
Total	77,440	29.1	509	2,269,622	29.7	461
Highway Aid (Calendar 2000)						
County Aid	16,905	6.3	111	340,264	4.4	69
Municipal Aid	1,082	0.4	7	103,900	1.4	21
Township Aid	1,843	0.7	12	27,792	0.4	6
Total	19,829	7.4	130	471,956	6.2	96
Local Government Aid (Calendar 2000)	10,269	3.9	68	397,952	5.2	81
Disparity Reduction Aid (Calendar 2000)	422	0.2	3	23,368	0.3	5
HACA (Payable 2000)						
County HACA	6,936	2.6	46	209,169	2.7	43
City/Town HACA	5,057	1.9	33	229,716	3.0	47
School District HACA	1,625	0.6	11	24,677	0.3	5
Miscellaneous District HACA	145	0.1	1	28,734	0.4	6
Total	13,763	5.2	90	492,296	6.4	100
Criminal Justice Aid (Payable 2000)	878	0.3	6	29,356	0.4	6
Community Corrections Funding (2000)	2,344	0.9	15	68,981	0.9	14
Total Aids	266,398	100.0	1,751	7,649,954	100.0	1,555
B. Property Tax Credits (Payable 2000)						
Education Homestead & Agricultural Credits	11,491	92.0	76	440,415	95.5	90
Miscellaneous Credits	1,000	8.0	7	20,850	4.5	4
Total Property Tax Credits	12,491	100.0	82	461,264	100.0	94
C. Property Tax Refunds (99 filed 00)						
Regular (Homeowners)	2,425	53.1	16	70,672	37.9	14
Regular (Renters)	2,101	46.0	14	114,237	61.3	23
Targeting Refund	43	0.9	0	1,320	0.7	0
Total Property Tax Refunds	4,569	100.0	30	186,227	100.0	38
Total Aids/Credits	\$283,458	100.0	\$1,864	\$8,297,445	100.0	\$1,687
II. Property Tax Data						
A. Property Tax Levy (Payable 2000)						
County Levy	\$43,023	35.3%	\$283	\$1,355,530	26.4%	\$276
City/Town Levy	22,306	18.3	147	861,374	16.8	175
School District Levy	53,755	44.0	353	2,048,188	39.8	416
Miscellaneous District Levy	2,968	2.4	20	875,415	17.0	178
Total Net Tax Capacity/Market Levy	122,052	100.0	802	\$5,140,507	100.0	\$1,045
Less Property Tax Credits	12,491		82	461,264		94
Net Property Taxes Payable	109,561		720	4,679,242		951
B. Property Valuation						
Market Valuation (1999 Assessment)	\$7,738,004		\$50,874	\$241,275,761		\$49,045
Net Tax Capacity (1999 Assessment)	104,623		688	3,834,786		780
C. Average NTC Tax Rate (Payable 2000)	1.020			1.15		
III. Major State Taxes						
Individual Income Tax (1999 filed 2000)	\$88,037	39.1%	\$579	\$5,146,900	49.3%	\$1,046
Sales/Use Tax (Calendar 1999)	70,995	31.6	467	2,918,721	28.0	593
Motor Vehicle Sales Tax (Calendar 1999)	16,775	7.5	110	514,363	4.9	105
Motor Vehicle License Tax (Calendar 1999)	18,088	8.0	119	582,062	5.6	118
Motor Fuels Tax (Calendar 1999)	22,457	10.0	148	590,012	5.7	120
Corporate Income Tax (Calendar 1999)	8,659	3.8	57	686,302	6.6	140
Total State Taxes	\$225,010	100.0	\$1,479	\$10,438,360	100.0	\$2,122

I. Major State Aids/Credits	SIX EAST (6E)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (1999-2000)	\$100,321	50.2%	\$866	\$3,896,422	50.9%	\$792
Human Services Aid (Calendar 1999)						
Medical Assistance	29,259	14.6	252	1,217,095	15.9	247
Minnesota Family Investment Program	1,241	0.6	11	88,573	1.2	18
General Assistance including GAMC	2,102	1.1	18	169,946	2.2	35
Social Services	20,436	10.2	176	708,130	9.3	144
Miscellaneous	1,860	0.9	16	85,878	1.1	17
Total	54,898	27.5	474	2,269,622	29.7	461
Highway Aid (Calendar 2000)						
County Aid	14,166	7.1	122	340,264	4.4	69
Municipal Aid	1,556	0.8	13	103,900	1.4	21
Township Aid	1,801	0.9	16	27,792	0.4	6
Total	17,523	8.8	151	471,956	6.2	96
Local Government Aid (Calendar 2000)	10,961	5.5	95	397,952	5.2	81
Disparity Reduction Aid (Calendar 2000)	440	0.2	4	23,368	0.3	5
HACA (Payable 2000)						
County HACA	6,626	3.3	57	209,169	2.7	43
City/Town HACA	5,647	2.8	49	229,716	3.0	47
School District HACA	1,055	0.5	9	24,677	0.3	5
Miscellaneous District HACA	75	0.0	1	28,734	0.4	6
Total	13,404	6.7	116	492,296	6.4	100
Criminal Justice Aid (Payable 2000)	593	0.3	5	29,356	0.4	6
Community Corrections Funding (2000)	1,616	0.8	14	68,981	0.9	14
Total Aids	199,756	100.0	1,724	7,649,954	100.0	1,555
B. Property Tax Credits (Payable 2000)						
Education Homestead & Agricultural Credits	11,854	99.9	102	440,415	95.5	90
Miscellaneous Credits	12	0.1	0	20,850	4.5	4
Total Property Tax Credits	11,866	100.0	102	461,264	100.0	94
C. Property Tax Refunds (99 filed 00)						
Regular (Homeowners)	2,250	52.0	19	70,672	37.9	14
Regular (Renters)	2,037	47.0	18	114,237	61.3	23
Targeting Refund	44	1.0	0	1,320	0.7	0
Total Property Tax Refunds	4,331	100.0	37	186,227	100.0	38
Total Aids/Credits	\$215,953	100.0	\$1,863	\$8,297,445	100.0	\$1,687
II. Property Tax Data						
A. Property Tax Levy (Payable 2000)						
County Levy	\$33,804	35.3%	\$292	\$1,355,530	26.4%	\$276
City/Town Levy	18,219	19.0	157	861,374	16.8	175
School District Levy	40,390	42.2	348	2,048,188	39.8	416
Miscellaneous District Levy	3,383	3.5	29	875,415	17.0	178
Total Net Tax Capacity/Market Levy	95,796	100.0	827	\$5,140,507	100.0	\$1,045
Less Property Tax Credits	11,866		102	461,264		94
Net Property Taxes Payable	83,930		724	4,679,242		951
B. Property Valuation						
Market Valuation (1999 Assessment)	\$5,855,978		\$50,527	\$241,275,761		\$49,045
Net Tax Capacity (1999 Assessment)	71,120		614	3,834,786		780
C. Average NTC Tax Rate (Payable 2000)	1.136			1.15		
III. Major State Taxes						
Individual Income Tax (1999 filed 2000)	\$80,386	44.7%	\$694	\$5,146,900	49.3%	\$1,046
Sales/Use Tax (Calendar 1999)	46,689	25.9	403	2,918,721	28.0	593
Motor Vehicle Sales Tax (Calendar 1999)	13,365	7.4	115	514,363	4.9	105
Motor Vehicle License Tax (Calendar 1999)	14,968	8.3	129	582,062	5.6	118
Motor Fuels Tax (Calendar 1999)	14,151	7.9	122	590,012	5.7	120
Corporate Income Tax (Calendar 1999)	10,470	5.8	90	686,302	6.6	140
Total State Taxes	\$180,028	100.0	\$1,553	\$10,438,360	100.0	\$2,122

I. Major State Aids/Credits	MN VALLEY (6W)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (1999-2000)	\$48,567	44.8%	\$971	\$3,896,422	50.9%	\$792
Human Services Aid (Calendar 1999)						
Medical Assistance	17,533	16.2	351	1,217,095	15.9	247
Minnesota Family Investment Program	349	0.3	7	88,573	1.2	18
General Assistance including GAMC	1,092	1.0	22	169,946	2.2	35
Social Services	8,171	7.5	163	708,130	9.3	144
Miscellaneous	854	0.8	17	85,878	1.1	17
Total	27,999	25.8	560	2,269,622	29.7	461
Highway Aid (Calendar 2000)						
County Aid	12,424	11.5	248	340,264	4.4	69
Municipal Aid	202	0.2	4	103,900	1.4	21
Township Aid	1,734	1.6	35	27,792	0.4	6
Total	14,360	13.3	287	471,956	6.2	96
Local Government Aid (Calendar 2000)	7,325	6.8	146	397,952	5.2	81
Disparity Reduction Aid (Calendar 2000)	966	0.9	19	23,368	0.3	5
HACA (Payable 2000)						
County HACA	4,581	4.2	92	209,169	2.7	43
City/Town HACA	3,041	2.8	61	229,716	3.0	47
School District HACA	513	0.5	10	24,677	0.3	5
Miscellaneous District HACA	109	0.1	2	28,734	0.4	6
Total	8,245	7.6	165	492,296	6.4	100
Criminal Justice Aid (Payable 2000)	217	0.2	4	29,356	0.4	6
Community Corrections Funding (2000)	644	0.6	13	68,981	0.9	14
Total Aids	108,322	100.0	2,166	7,649,954	100.0	1,555
B. Property Tax Credits (Payable 2000)						
Education Homestead & Agricultural Credits	5,331	100.0	107	440,415	95.5	90
Miscellaneous Credits	0	0.0	0	20,850	4.5	4
Total Property Tax Credits	5,331	100.0	107	461,264	100.0	94
C. Property Tax Refunds (99 filed 00)						
Regular (Homeowners)	1,276	64.2	26	70,672	37.9	14
Regular (Renters)	696	35.0	14	114,237	61.3	23
Targeting Refund	16	0.8	0	1,320	0.7	0
Total Property Tax Refunds	1,989	100.0	40	186,227	100.0	38
Total Aids/Credits	\$115,642	100.0	\$2,312	\$8,297,445	100.0	\$1,687
II. Property Tax Data						
A. Property Tax Levy (Payable 2000)						
County Levy	\$16,077	37.4%	\$321	\$1,355,530	26.4%	\$276
City/Town Levy	7,901	18.4	158	861,374	16.8	175
School District Levy	17,534	40.8	351	2,048,188	39.8	416
Miscellaneous District Levy	1,462	3.4	29	875,415	17.0	178
Total Net Tax Capacity/Market Levy	42,975	100.0	859	\$5,140,507	100.0	\$1,045
Less Property Tax Credits	5,331		107	461,264		94
Net Property Taxes Payable	37,644		753	4,679,242		951
B. Property Valuation						
Market Valuation (1999 Assessment)	\$2,816,064		\$56,309	\$241,275,761		\$49,045
Net Tax Capacity (1999 Assessment)	30,312		606	3,834,786		780
C. Average NTC Tax Rate (Payable 2000)	1.192			1.15		
III. Major State Taxes						
Individual Income Tax (1999 filed 2000)	\$34,439	48.3%	\$689	\$5,146,900	49.3%	\$1,046
Sales/Use Tax (Calendar 1999)	14,552	20.4	291	2,918,721	28.0	593
Motor Vehicle Sales Tax (Calendar 1999)	5,847	8.2	117	514,363	4.9	105
Motor Vehicle License Tax (Calendar 1999)	6,513	9.1	130	582,062	5.6	118
Motor Fuels Tax (Calendar 1999)	6,952	9.8	139	590,012	5.7	120
Corporate Income Tax (Calendar 1999)	2,934	4.1	59	686,302	6.6	140
Total State Taxes	\$71,238	100.0	\$1,424	\$10,438,360	100.0	\$2,122

I. Major State Aids/Credits	E CENTRAL (7E)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (1999-2000)	\$132,486	57.7%	\$972	\$3,896,422	50.9%	\$792
Human Services Aid (Calendar 1999)						
Medical Assistance	31,545	13.7	232	1,217,095	15.9	247
Minnesota Family Investment Program	1,715	0.7	13	88,573	1.2	18
General Assistance including GAMC	3,707	1.6	27	169,946	2.2	35
Social Services	18,952	8.2	139	708,130	9.3	144
Miscellaneous	1,792	0.8	13	85,878	1.1	17
Total	57,711	25.1	424	2,269,622	29.7	461
Highway Aid (Calendar 2000)						
County Aid	15,391	6.7	113	340,264	4.4	69
Municipal Aid	609	0.3	4	103,900	1.4	21
Township Aid	966	0.4	7	27,792	0.4	6
Total	16,966	7.4	125	471,956	6.2	96
Local Government Aid (Calendar 2000)	5,434	2.4	40	397,952	5.2	81
Disparity Reduction Aid (Calendar 2000)	168	0.1	1	23,368	0.3	5
HACA (Payable 2000)						
County HACA	8,235	3.6	60	209,169	2.7	43
City/Town HACA	3,339	1.5	25	229,716	3.0	47
School District HACA	2,094	0.9	15	24,677	0.3	5
Miscellaneous District HACA	31	0.0	0	28,734	0.4	6
Total	13,698	6.0	101	492,296	6.4	100
Criminal Justice Aid (Payable 2000)	761	0.3	6	29,356	0.4	6
Community Corrections Funding (2000)	2,506	1.1	18	68,981	0.9	14
Total Aids	229,729	100.0	1,686	7,649,954	100.0	1,555
B. Property Tax Credits (Payable 2000)						
Education Homestead & Agricultural Credits	11,778	99.8	86	440,415	95.5	90
Miscellaneous Credits	25	0.2	0	20,850	4.5	4
Total Property Tax Credits	11,803	100.0	87	461,264	100.0	94
C. Property Tax Refunds (99 filed 00)						
Regular (Homeowners)	2,457	56.8	18	70,672	37.9	14
Regular (Renters)	1,838	42.5	13	114,237	61.3	23
Targeting Refund	29	0.7	0	1,320	0.7	0
Total Property Tax Refunds	4,325	100.0	32	186,227	100.0	38
Total Aids/Credits	\$245,857	100.0	\$1,805	\$8,297,445	100.0	\$1,687
II. Property Tax Data						
A. Property Tax Levy (Payable 2000)						
County Levy	\$39,365	39.6%	\$289	\$1,355,530	26.4%	\$276
City/Town Levy	16,224	16.3	119	861,374	16.8	175
School District Levy	41,071	41.3	301	2,048,188	39.8	416
Miscellaneous District Levy	2,841	2.9	21	875,415	17.0	178
Total Net Tax Capacity/Market Levy	99,502	100.0	730	\$5,140,507	100.0	\$1,045
Less Property Tax Credits	11,803		87	461,264		94
Net Property Taxes Payable	87,699		644	4,679,242		951
B. Property Valuation						
Market Valuation (1999 Assessment)	\$5,314,457		\$39,007	\$241,275,761		\$49,045
Net Tax Capacity (1999 Assessment)	67,933		499	3,834,786		780
C. Average NTC Tax Rate (Payable 2000)	1.254			1.15		
III. Major State Taxes						
Individual Income Tax (1999 filed 2000)	\$93,841	47.5%	\$689	\$5,146,900	49.3%	\$1,046
Sales/Use Tax (Calendar 1999)	41,191	20.8	302	2,918,721	28.0	593
Motor Vehicle Sales Tax (Calendar 1999)	15,586	7.9	114	514,363	4.9	105
Motor Vehicle License Tax (Calendar 1999)	16,711	8.5	123	582,062	5.6	118
Motor Fuels Tax (Calendar 1999)	23,387	11.8	172	590,012	5.7	120
Corporate Income Tax (Calendar 1999)	6,905	3.5	51	686,302	6.6	140
Total State Taxes	\$197,621	100.0	\$1,450	\$10,438,360	100.0	\$2,122

I. Major State Aids/Credits	CENTRAL MN (7W)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (1999-2000)	\$283,021	63.2%	\$880	\$3,896,422	50.9%	\$792
Human Services Aid (Calendar 1999)						
Medical Assistance	49,683	11.1	154	1,217,095	15.9	247
Minnesota Family Investment Program	2,596	0.6	8	88,573	1.2	18
General Assistance including GAMC	4,920	1.1	15	169,946	2.2	35
Social Services	33,585	7.5	104	708,130	9.3	144
Miscellaneous	3,657	0.8	11	85,878	1.1	17
Total	94,441	21.1	293	2,269,622	29.7	461
Highway Aid (Calendar 2000)						
County Aid	16,826	3.8	52	340,264	4.4	69
Municipal Aid	4,613	1.0	14	103,900	1.4	21
Township Aid	1,171	0.3	4	27,792	0.4	6
Total	22,609	5.0	70	471,956	6.2	96
Local Government Aid (Calendar 2000)	17,305	3.9	54	397,952	5.2	81
Disparity Reduction Aid (Calendar 2000)	204	0.0	1	23,368	0.3	5
HACA (Payable 2000)						
County HACA	9,336	2.1	29	209,169	2.7	43
City/Town HACA	11,569	2.6	36	229,716	3.0	47
School District HACA	2,689	0.6	8	24,677	0.3	5
Miscellaneous District HACA	561	0.1	2	28,734	0.4	6
Total	24,155	5.4	75	492,296	6.4	100
Criminal Justice Aid (Payable 2000)	1,624	0.4	5	29,356	0.4	6
Community Corrections Funding (2000)	4,508	1.0	14	68,981	0.9	14
Total Aids	447,868	100.0	1,392	7,649,954	100.0	1,555
B. Property Tax Credits (Payable 2000)						
Education Homestead & Agricultural Credits	26,828	99.8	83	440,415	95.5	90
Miscellaneous Credits	54	0.2	0	20,850	4.5	4
Total Property Tax Credits	26,882	100.0	84	461,264	100.0	94
C. Property Tax Refunds (99 filed 00)						
Regular (Homeowners)	4,107	41.9	13	70,672	37.9	14
Regular (Renters)	5,590	57.1	17	114,237	61.3	23
Targeting Refund	96	1.0	0	1,320	0.7	0
Total Property Tax Refunds	9,793	100.0	30	186,227	100.0	38
Total Aids/Credits	\$484,543	100.0	\$1,506	\$8,297,445	100.0	\$1,687
II. Property Tax Data						
A. Property Tax Levy (Payable 2000)						
County Levy	\$77,840	28.1%	\$242	\$1,355,530	26.4%	\$276
City/Town Levy	54,020	19.5	168	861,374	16.8	175
School District Levy	129,864	46.8	404	2,048,188	39.8	416
Miscellaneous District Levy	15,721	5.7	49	875,415	17.0	178
Total Net Tax Capacity/Market Levy	277,444	100.0	862	\$5,140,507	100.0	\$1,045
Less Property Tax Credits	26,882		84	461,264		94
Net Property Taxes Payable	250,563		779	4,679,242		951
B. Property Valuation						
Market Valuation (1999 Assessment)	\$13,710,517		\$42,606	\$241,275,761		\$49,045
Net Tax Capacity (1999 Assessment)	216,419		673	3,834,786		780
C. Average NTC Tax Rate (Payable 2000)	1.108			1.15		
III. Major State Taxes						
Individual Income Tax (1999 filed 2000)	\$264,871	47.5%	\$823	\$5,146,900	49.3%	\$1,046
Sales/Use Tax (Calendar 1999)	151,119	27.1	470	2,918,721	28.0	593
Motor Vehicle Sales Tax (Calendar 1999)	34,181	6.1	106	514,363	4.9	105
Motor Vehicle License Tax (Calendar 1999)	38,255	6.9	119	582,062	5.6	118
Motor Fuels Tax (Calendar 1999)	42,286	7.6	131	590,012	5.7	120
Corporate Income Tax (Calendar 1999)	27,073	4.9	84	686,302	6.6	140
Total State Taxes	\$557,784	100.0	\$1,733	\$10,438,360	100.0	\$2,122

I. Major State Aids/Credits	SOUTHWEST (8)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (1999-2000)	\$100,093	44.4%	\$822	\$3,896,422	50.9%	\$792
Human Services Aid (Calendar 1999)						
Medical Assistance	36,576	16.2	301	1,217,095	15.9	247
Minnesota Family Investment Program	1,106	0.5	9	88,573	1.2	18
General Assistance including GAMC	2,279	1.0	19	169,946	2.2	35
Social Services	19,035	8.4	156	708,130	9.3	144
Miscellaneous	1,794	0.8	15	85,878	1.1	17
Total	60,789	27.0	499	2,269,622	29.7	461
Highway Aid (Calendar 2000)						
County Aid	25,742	11.4	211	340,264	4.4	69
Municipal Aid	969	0.4	8	103,900	1.4	21
Township Aid	3,152	1.4	26	27,792	0.4	6
Total	29,863	13.3	245	471,956	6.2	96
Local Government Aid (Calendar 2000)	15,896	7.1	131	397,952	5.2	81
Disparity Reduction Aid (Calendar 2000)	1,167	0.5	10	23,368	0.3	5
HACA (Payable 2000)						
County HACA	7,951	3.5	65	209,169	2.7	43
City/Town HACA	6,658	3.0	55	229,716	3.0	47
School District HACA	522	0.2	4	24,677	0.3	5
Miscellaneous District HACA	137	0.1	1	28,734	0.4	6
Total	15,268	6.8	125	492,296	6.4	100
Criminal Justice Aid (Payable 2000)	535	0.2	4	29,356	0.4	6
Community Corrections Funding (2000)	1,670	0.7	14	68,981	0.9	14
Total Aids	225,281	100.0	1,851	7,649,954	100.0	1,555
B. Property Tax Credits (Payable 2000)						
Education Homestead & Agricultural Credits	13,901	100.0	114	440,415	95.5	90
Miscellaneous Credits	0	0.0	0	20,850	4.5	4
Total Property Tax Credits	13,901	100.0	114	461,264	100.0	94
C. Property Tax Refunds (99 filed 00)						
Regular (Homeowners)	2,330	57.2	19	70,672	37.9	14
Regular (Renters)	1,677	41.2	14	114,237	61.3	23
Targeting Refund	66	1.6	1	1,320	0.7	0
Total Property Tax Refunds	4,073	100.0	33	186,227	100.0	38
Total Aids/Credits	\$243,255	100.0	\$1,999	\$8,297,445	100.0	\$1,687
II. Property Tax Data						
A. Property Tax Levy (Payable 2000)						
County Levy	\$38,110	35.6%	\$313	\$1,355,530	26.4%	\$276
City/Town Levy	17,341	16.2	142	861,374	16.8	175
School District Levy	47,181	44.1	388	2,048,188	39.8	416
Miscellaneous District Levy	4,408	4.1	36	875,415	17.0	178
Total Net Tax Capacity/Market Levy	107,040	100.0	879	\$5,140,507	100.0	\$1,045
Less Property Tax Credits	13,901		114	461,264		94
Net Property Taxes Payable	93,138		765	4,679,242		951
B. Property Valuation						
Market Valuation (1999 Assessment)	\$7,366,421		\$60,521	\$241,275,761		\$49,045
Net Tax Capacity (1999 Assessment)	85,788		705	3,834,786		780
C. Average NTC Tax Rate (Payable 2000)	1.042			1.15		
III. Major State Taxes						
Individual Income Tax (1999 filed 2000)	\$73,812	42.4%	\$606	\$5,146,900	49.3%	\$1,046
Sales/Use Tax (Calendar 1999)	44,419	25.5	365	2,918,721	28.0	593
Motor Vehicle Sales Tax (Calendar 1999)	13,953	8.0	115	514,363	4.9	105
Motor Vehicle License Tax (Calendar 1999)	15,128	8.7	124	582,062	5.6	118
Motor Fuels Tax (Calendar 1999)	17,952	10.3	147	590,012	5.7	120
Corporate Income Tax (Calendar 1999)	8,736	5.0	72	686,302	6.6	140
Total State Taxes	\$174,001	100.0	\$1,430	\$10,438,360	100.0	\$2,122

I. Major State Aids/Credits	NINE (9)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (1999-2000)	\$163,374	47.2%	\$733	\$3,896,422	50.9%	\$792
Human Services Aid (Calendar 1999)						
Medical Assistance	51,961	15.0	233	1,217,095	15.9	247
Minnesota Family Investment Program	2,252	0.7	10	88,573	1.2	18
General Assistance including GAMC	4,419	1.3	20	169,946	2.2	35
Social Services	31,428	9.1	141	708,130	9.3	144
Miscellaneous	2,660	0.8	12	85,878	1.1	17
Total	92,720	26.8	416	2,269,622	29.7	461
Highway Aid (Calendar 2000)						
County Aid	27,470	7.9	123	340,264	4.4	69
Municipal Aid	3,413	1.0	15	103,900	1.4	21
Township Aid	2,670	0.8	12	27,792	0.4	6
Total	33,553	9.7	151	471,956	6.2	96
Local Government Aid (Calendar 2000)	27,716	8.0	124	397,952	5.2	81
Disparity Reduction Aid (Calendar 2000)	1,033	0.3	5	23,368	0.3	5
HACA (Payable 2000)						
County HACA	11,355	3.3	51	209,169	2.7	43
City/Town HACA	10,887	3.1	49	229,716	3.0	47
School District HACA	1,194	0.3	5	24,677	0.3	5
Miscellaneous District HACA	156	0.0	1	28,734	0.4	6
Total	23,592	6.8	106	492,296	6.4	100
Criminal Justice Aid (Payable 2000)	1,101	0.3	5	29,356	0.4	6
Community Corrections Funding (2000)	3,260	0.9	15	68,981	0.9	14
Total Aids	346,350	100.0	1,555	7,649,954	100.0	1,555
B. Property Tax Credits (Payable 2000)						
Education Homestead & Agricultural Credits	23,378	99.5	105	440,415	95.5	90
Miscellaneous Credits	126	0.5	1	20,850	4.5	4
Total Property Tax Credits	23,504	100.0	105	461,264	100.0	94
C. Property Tax Refunds (99 filed 00)						
Regular (Homeowners)	4,024	51.8	18	70,672	37.9	14
Regular (Renters)	3,687	47.5	17	114,237	61.3	23
Targeting Refund	59	0.8	0	1,320	0.7	0
Total Property Tax Refunds	7,770	100.0	35	186,227	100.0	38
Total Aids/Credits	\$377,623	100.0	\$1,695	\$8,297,445	100.0	\$1,687
II. Property Tax Data						
A. Property Tax Levy (Payable 2000)						
County Levy	\$61,115	34.1%	\$274	\$1,355,530	26.4%	\$276
City/Town Levy	33,370	18.6	150	861,374	16.8	175
School District Levy	78,867	44.0	354	2,048,188	39.8	416
Miscellaneous District Levy	6,086	3.4	27	875,415	17.0	178
Total Net Tax Capacity/Market Levy	179,438	100.0	805	\$5,140,507	100.0	\$1,045
Less Property Tax Credits	23,504		105	461,264		94
Net Property Taxes Payable	155,934		700	4,679,242		951
B. Property Valuation						
Market Valuation (1999 Assessment)	\$11,444,375		\$51,368	\$241,275,761		\$49,045
Net Tax Capacity (1999 Assessment)	141,747		636	3,834,786		780
C. Average NTC Tax Rate (Payable 2000)	1.048			1.15		
III. Major State Taxes						
Individual Income Tax (1999 filed 2000)	\$156,094	44.9%	\$701	\$5,146,900	49.3%	\$1,046
Sales/Use Tax (Calendar 1999)	94,224	27.1	423	2,918,721	28.0	593
Motor Vehicle Sales Tax (Calendar 1999)	24,254	7.0	109	514,363	4.9	105
Motor Vehicle License Tax (Calendar 1999)	26,635	7.7	120	582,062	5.6	118
Motor Fuels Tax (Calendar 1999)	27,626	8.0	124	590,012	5.7	120
Corporate Income Tax (Calendar 1999)	18,588	5.4	83	686,302	6.6	140
Total State Taxes	\$347,420	100.0	\$1,559	\$10,438,360	100.0	\$2,122

I. Major State Aids/Credits	SE MN (10)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (1999-2000)	\$356,631	51.4%	\$775	\$3,896,422	50.9%	\$792
Human Services Aid (Calendar 1999)						
Medical Assistance	95,864	13.8	208	1,217,095	15.9	247
Minnesota Family Investment Program	4,511	0.6	10	88,573	1.2	18
General Assistance including GAMC	10,854	1.6	24	169,946	2.2	35
Social Services	63,473	9.1	138	708,130	9.3	144
Miscellaneous	6,488	0.9	14	85,878	1.1	17
Total	181,190	26.1	394	2,269,622	29.7	461
Highway Aid (Calendar 2000)						
County Aid	42,448	6.1	92	340,264	4.4	69
Municipal Aid	7,570	1.1	16	103,900	1.4	21
Township Aid	4,244	0.6	9	27,792	0.4	6
Total	54,262	7.8	118	471,956	6.2	96
Local Government Aid (Calendar 2000)	44,672	6.4	97	397,952	5.2	81
Disparity Reduction Aid (Calendar 2000)	2,971	0.4	6	23,368	0.3	5
HACA (Payable 2000)						
County HACA	20,816	3.0	45	209,169	2.7	43
City/Town HACA	22,716	3.3	49	229,716	3.0	47
School District HACA	2,218	0.3	5	24,677	0.3	5
Miscellaneous District HACA	216	0.0	0	28,734	0.4	6
Total	45,966	6.6	100	492,296	6.4	100
Criminal Justice Aid (Payable 2000)	2,352	0.3	5	29,356	0.4	6
Community Corrections Funding (2000)	6,091	0.9	13	68,981	0.9	14
Total Aids	694,134	100.0	1,509	7,649,954	100.0	1,555
B. Property Tax Credits (Payable 2000)						
Education Homestead & Agricultural Credits	41,863	99.8	91	440,415	95.5	90
Miscellaneous Credits	63	0.2	0	20,850	4.5	4
Total Property Tax Credits	41,926	100.0	91	461,264	100.0	94
C. Property Tax Refunds (99 filed 00)						
Regular (Homeowners)	5,970	42.7	13	70,672	37.9	14
Regular (Renters)	7,926	56.7	17	114,237	61.3	23
Targeting Refund	93	0.7	0	1,320	0.7	0
Total Property Tax Refunds	13,989	100.0	30	186,227	100.0	38
Total Aids/Credits	\$750,049	100.0	\$1,630	\$8,297,445	100.0	\$1,687
II. Property Tax Data						
A. Property Tax Levy (Payable 2000)						
County Levy	\$114,394	31.1%	\$249	\$1,355,530	26.4%	\$276
City/Town Levy	73,469	20.0	160	861,374	16.8	175
School District Levy	165,385	45.0	359	2,048,188	39.8	416
Miscellaneous District Levy	14,188	3.9	31	875,415	17.0	178
Total Net Tax Capacity/Market Levy	367,436	100.0	799	\$5,140,507	100.0	\$1,045
Less Property Tax Credits	41,926		91	461,264		94
Net Property Taxes Payable	325,511		707	4,679,242		951
B. Property Valuation						
Market Valuation (1999 Assessment)	\$20,248,392		\$44,008	\$241,275,761		\$49,045
Net Tax Capacity (1999 Assessment)	280,016		609	3,834,786		780
C. Average NTC Tax Rate (Payable 2000)	1.116			1.15		
III. Major State Taxes						
Individual Income Tax (1999 filed 2000)	\$392,419	49.2%	\$853	\$5,146,900	49.3%	\$1,046
Sales/Use Tax (Calendar 1999)	192,831	24.2	419	2,918,721	28.0	593
Motor Vehicle Sales Tax (Calendar 1999)	49,299	6.2	107	514,363	4.9	105
Motor Vehicle License Tax (Calendar 1999)	53,646	6.7	117	582,062	5.6	118
Motor Fuels Tax (Calendar 1999)	57,190	7.2	124	590,012	5.7	120
Corporate Income Tax (Calendar 1999)	52,281	6.6	114	686,302	6.6	140
Total State Taxes	\$797,666	100.0	\$1,734	\$10,438,360	100.0	\$2,122

I. Major State Aids/Credits	METRO (11)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (1999-2000)	\$1,961,705	51.5%	\$742	\$3,896,422	50.9%	\$792
Human Services Aid (Calendar 1999)						
Medical Assistance	641,568	16.9	243	1,217,095	15.9	247
Minnesota Family Investment Program	59,361	1.6	22	88,573	1.2	18
General Assistance including GAMC	108,865	2.9	41	169,946	2.2	35
Social Services	361,182	9.5	137	708,130	9.3	144
Miscellaneous	50,442	1.3	19	85,878	1.1	17
Total	1,221,418	32.1	462	2,269,622	29.7	461
Highway Aid (Calendar 2000)						
County Aid	60,402	1.6	23	340,264	4.4	69
Municipal Aid	73,052	1.9	28	103,900	1.4	21
Township Aid	782	0.0	0	27,792	0.4	6
Total	134,236	3.5	51	471,956	6.2	96
Local Government Aid (Calendar 2000)	174,836	4.6	66	397,952	5.2	81
Disparity Reduction Aid (Calendar 2000)	1,776	0.0	1	23,368	0.3	5
HACA (Payable 2000)						
County HACA	97,848	2.6	37	209,169	2.7	43
City/Town HACA	129,998	3.4	49	229,716	3.0	47
School District HACA	6,874	0.2	3	24,677	0.3	5
Miscellaneous District HACA	25,610	0.7	10	28,734	0.4	6
Total	260,330	6.8	99	492,296	6.4	100
Criminal Justice Aid (Payable 2000)	17,538	0.5	7	29,356	0.4	6
Community Corrections Funding (2000)	34,240	0.9	13	68,981	0.9	14
Total Aids	3,806,079	100.0	1,441	7,649,954	100.0	1,555
B. Property Tax Credits (Payable 2000)						
Education Homestead & Agricultural Credits	241,457	99.9	91	440,415	95.5	90
Miscellaneous Credits	326	0.1	0	20,850	4.5	4
Total Property Tax Credits	241,782	100.0	92	461,264	100.0	94
C. Property Tax Refunds (99 filed 00)						
Regular (Homeowners)	38,186	32.9	14	70,672	37.9	14
Regular (Renters)	77,123	66.5	29	114,237	61.3	23
Targeting Refund	594	0.5	0	1,320	0.7	0
Total Property Tax Refunds	115,904	100.0	44	186,227	100.0	38
Total Aids/Credits	\$4,163,766	100.0	\$1,576	\$8,297,445	100.0	\$1,687
II. Property Tax Data						
A. Property Tax Levy (Payable 2000)						
County Levy	\$715,556	21.7%	\$271	\$1,355,530	26.4%	\$276
City/Town Levy	526,236	15.9	199	861,374	16.8	175
School District Levy	1,265,205	38.3	479	2,048,188	39.8	416
Miscellaneous District Levy	795,766	24.1	301	875,415	17.0	178
Total Net Tax Capacity/Market Levy	3,302,763	100.0	1,250	\$5,140,507	100.0	\$1,045
Less Property Tax Credits	241,782		92	461,264		94
Net Property Taxes Payable	3,060,980		1,159	4,679,242		951
B. Property Valuation						
Market Valuation (1999 Assessment)	\$137,864,551		\$52,181	\$241,275,761		\$49,045
Net Tax Capacity (1999 Assessment)	2,437,139		922	3,834,786		780
C. Average NTC Tax Rate (Payable 2000)	1.178			1.15		
III. Major State Taxes						
Individual Income Tax (1999 filed 2000)	\$3,526,031	51.5%	\$1,335	\$5,146,900	49.3%	\$1,046
Sales/Use Tax (Calendar 1999)	1,953,604	28.6	739	2,918,721	28.0	593
Motor Vehicle Sales Tax (Calendar 1999)	266,724	3.9	101	514,363	4.9	105
Motor Vehicle License Tax (Calendar 1999)	311,908	4.6	118	582,062	5.6	118
Motor Fuels Tax (Calendar 1999)	283,569	4.1	107	590,012	5.7	120
Corporate Income Tax (Calendar 1999)	500,670	7.3	190	686,302	6.6	140
Total State Taxes	\$6,842,506	100.0	\$2,590	\$10,438,360	100.0	\$2,122

4. County Data

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

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

A table containing the 1999 estimated population, which was used for each county in determining the county and region per capita amounts, is on page 5.

I. Major State Aids/Credits	AITKIN			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$10,664	40.5%	\$697	\$804	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	5,191	19.7	339	315	247
Minnesota Family Investment Program	192	0.7	13	18	18
General Assistance including GAMC	733	2.8	48	44	35
Social Services	2,540	9.6	166	180	144
Miscellaneous	275	1.0	18	24	17
Total	8,931	33.9	584	581	461
Highway Aid (Calendar 2000)					
County Aid	3,326	12.6	217	125	69
Municipal Aid	0	0.0	0	20	21
Township Aid	272	1.0	18	3	6
Total	3,598	13.7	235	148	96
Local Government Aid (Calendar 2000)	542	2.1	35	154	81
Disparity Reduction Aid (Calendar 2000)	26	0.1	2	40	5
HACA (Payable 2000)					
County HACA	1,479	5.6	97	55	43
City/Town HACA	591	2.2	39	54	47
School District HACA	150	0.6	10	6	5
Miscellaneous District HACA	19	0.1	1	1	6
Total	2,239	8.5	146	116	100
Criminal Justice Aid (Payable 2000)	92	0.3	6	6	6
Community Corrections Funding (2000)	234	0.9	15	18	14
Total Aids	26,325	100.0	1,721	1,867	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	1,409	62.7	92	69	90
Miscellaneous Credits	838	37.3	55	45	4
Total Property Tax Credits	2,247	100.0	147	114	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	146	40.3	10	9	14
Regular (Renters)	204	56.3	13	19	23
Targeting Refund	12	3.3	1	0	0
Total Property Tax Refunds	363	100.0	24	28	38
Total Aids/Credits	\$28,935	100.0	\$1,891	\$2,009	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$7,172	48.7%	\$469	\$336	\$276
City/Town Levy	1,700	11.6	111	150	175
School District Levy	5,677	38.6	371	264	416
Miscellaneous District Levy	163	1.1	11	57	178
Total Net Tax Capacity/Market Levy	\$14,713	100.0	\$962	\$807	\$1,045
Less Property Tax Credits	2,247		147	114	94
Net Property Taxes Payable	12,466		815	693	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$896,064		\$58,562	\$37,084	\$49,045
Net Tax Capacity (1999 Assessment)	10,699		699	562	780
C. Average NTC Tax Rate (Payable 2000)	1.139				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$8,121	38.0%	\$531	\$672	\$1,046
Sales/Use Tax (Calendar 1999)	6,005	28.1	392	497	593
Motor Vehicle Sales Tax (Calendar 1999)	1,912	8.9	125	108	105
Motor Vehicle License Tax (Calendar 1999)	2,116	9.9	138	115	118
Motor Fuels Tax (Calendar 1999)	2,707	12.7	177	129	120
Corporate Income Tax (Calendar 1999)	525	2.5	34	82	140
Total State Taxes	\$21,387	100.0	\$1,398	\$1,604	\$2,122

I. Major State Aids/Credits	ANOKA			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$295,079	67.3%	\$990	\$742	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	46,313	10.6	155	243	247
Minnesota Family Investment Program	3,400	0.8	11	22	18
General Assistance including GAMC	5,668	1.3	19	41	35
Social Services	26,848	6.1	90	137	144
Miscellaneous	2,825	0.6	9	19	17
Total	85,054	19.4	285	462	461
Highway Aid (Calendar 2000)					
County Aid	6,553	1.5	22	23	69
Municipal Aid	6,630	1.5	22	28	21
Township Aid	49	0.0	0	0	6
Total	13,232	3.0	44	51	96
Local Government Aid (Calendar 2000)	12,419	2.8	42	66	81
Disparity Reduction Aid (Calendar 2000)	0	0.0	0	1	5
HACA (Payable 2000)					
County HACA	13,160	3.0	44	37	43
City/Town HACA	9,819	2.2	33	49	47
School District HACA	1,615	0.4	5	3	5
Miscellaneous District HACA	2,165	0.5	7	10	6
Total	26,759	6.1	90	99	100
Criminal Justice Aid (Payable 2000)	1,893	0.4	6	7	6
Community Corrections Funding (2000)	4,157	0.9	14	13	14
Total Aids	438,594	100.0	1,471	1,441	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	27,728	100.0	93	91	90
Miscellaneous Credits	5	0.0	0	0	4
Total Property Tax Credits	27,733	100.0	93	92	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	3,314	36.3	11	14	14
Regular (Renters)	5,769	63.1	19	29	23
Targeting Refund	57	0.6	0	0	0
Total Property Tax Refunds	9,141	100.0	31	44	38
Total Aids/Credits	\$475,467	100.0	\$1,595	\$1,576	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$51,161	20.4%	\$172	\$271	\$276
City/Town Levy	39,318	15.7	132	199	175
School District Levy	103,600	41.2	348	479	416
Miscellaneous District Levy	57,087	22.7	192	301	178
Total Net Tax Capacity/Market Levy	\$251,166	100.0	\$843	\$1,250	\$1,045
Less Property Tax Credits	27,733		93	92	94
Net Property Taxes Payable	223,433		750	1,159	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$12,678,690		\$42,534	\$52,181	\$49,045
Net Tax Capacity (1999 Assessment)	200,812		674	922	780
C. Average NTC Tax Rate (Payable 2000)	1.054				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$285,001	52.4%	\$956	\$1,335	\$1,046
Sales/Use Tax (Calendar 1999)	136,743	25.2	459	739	593
Motor Vehicle Sales Tax (Calendar 1999)	29,693	5.5	100	101	105
Motor Vehicle License Tax (Calendar 1999)	33,644	6.2	113	118	118
Motor Fuels Tax (Calendar 1999)	29,832	5.5	100	107	120
Corporate Income Tax (Calendar 1999)	28,600	5.3	96	190	140
Total State Taxes	\$543,513	100.0	\$1,823	\$2,590	\$2,122

I. Major State Aids/Credits	BECKER			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$25,080	48.0%	\$836	\$824	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	10,459	20.0	349	297	247
Minnesota Family Investment Program	698	1.3	23	14	18
General Assistance including GAMC	1,489	2.8	50	28	35
Social Services	4,474	8.6	149	181	144
Miscellaneous	512	1.0	17	15	17
Total	17,632	33.7	588	534	461
Highway Aid (Calendar 2000)					
County Aid	3,955	7.6	132	141	69
Municipal Aid	283	0.5	9	13	21
Township Aid	378	0.7	13	14	6
Total	4,616	8.8	154	168	96
Local Government Aid (Calendar 2000)	1,770	3.4	59	93	81
Disparity Reduction Aid (Calendar 2000)	12	0.0	0	2	5
HACA (Payable 2000)					
County HACA	1,054	2.0	35	53	43
City/Town HACA	944	1.8	31	36	47
School District HACA	217	0.4	7	9	5
Miscellaneous District HACA	88	0.2	3	3	6
Total	2,302	4.4	77	101	100
Criminal Justice Aid (Payable 2000)	130	0.2	4	5	6
Community Corrections Funding (2000)	706	1.4	24	15	14
Total Aids	52,248	100.0	1,742	1,741	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	2,321	100.0	77	87	90
Miscellaneous Credits	0	0.0	0	18	4
Total Property Tax Credits	2,321	100.0	77	105	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	437	53.7	15	14	14
Regular (Renters)	366	45.0	12	16	23
Targeting Refund	11	1.4	0	0	0
Total Property Tax Refunds	814	100.0	27	30	38
Total Aids/Credits	\$55,383	100.0	\$1,846	\$1,876	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$9,886	42.6%	\$330	\$278	\$276
City/Town Levy	3,009	13.0	100	120	175
School District Levy	9,473	40.8	316	331	416
Miscellaneous District Levy	851	3.7	28	30	178
Total Net Tax Capacity/Market Levy	\$23,220	100.0	\$774	\$759	\$1,045
Less Property Tax Credits	2,321		77	105	94
Net Property Taxes Payable	20,899		697	654	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,353,541		\$45,118	\$47,838	\$49,045
Net Tax Capacity (1999 Assessment)	17,176		573	600	780
C. Average NTC Tax Rate (Payable 2000)	1.184				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$15,731	38.8%	\$524	\$599	\$1,046
Sales/Use Tax (Calendar 1999)	11,281	27.8	376	425	593
Motor Vehicle Sales Tax (Calendar 1999)	3,207	7.9	107	107	105
Motor Vehicle License Tax (Calendar 1999)	3,329	8.2	111	115	118
Motor Fuels Tax (Calendar 1999)	4,023	9.9	134	145	120
Corporate Income Tax (Calendar 1999)	2,967	7.3	99	66	140
Total State Taxes	\$40,538	100.0	\$1,351	\$1,457	\$2,122

I. Major State Aids/Credits	BELTRAMI			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$50,707	56.8%	\$1,279	\$1,127	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	14,691	16.4	371	347	247
Minnesota Family Investment Program	2,418	2.7	61	42	18
General Assistance including GAMC	2,862	3.2	72	57	35
Social Services	7,457	8.3	188	183	144
Miscellaneous	735	0.8	19	17	17
Total	28,164	31.5	710	647	461
Highway Aid (Calendar 2000)					
County Aid	4,267	4.8	108	185	69
Municipal Aid	403	0.5	10	5	21
Township Aid	728	0.8	18	19	6
Total	5,397	6.0	136	209	96
Local Government Aid (Calendar 2000)	2,778	3.1	70	61	81
Disparity Reduction Aid (Calendar 2000)	10	0.0	0	4	5
HACA (Payable 2000)					
County HACA	49	0.1	1	24	43
City/Town HACA	563	0.6	14	19	47
School District HACA	428	0.5	11	10	5
Miscellaneous District HACA	10	0.0	0	0	6
Total	1,050	1.2	26	53	100
Criminal Justice Aid (Payable 2000)	256	0.3	6	6	6
Community Corrections Funding (2000)	988	1.1	25	21	14
Total Aids	89,349	100.0	2,253	2,129	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	1,928	100.0	49	59	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,928	100.0	49	59	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	394	39.1	10	12	14
Regular (Renters)	598	59.4	15	13	23
Targeting Refund	15	1.5	0	1	0
Total Property Tax Refunds	1,008	100.0	25	26	38
Total Aids/Credits	\$92,285	100.0	\$2,327	\$2,214	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$10,680	44.6%	\$269	\$310	\$276
City/Town Levy	2,610	10.9	66	84	175
School District Levy	10,130	42.3	255	318	416
Miscellaneous District Levy	519	2.2	13	19	178
Total Net Tax Capacity/Market Levy	\$23,940	100.0	\$604	\$730	\$1,045
Less Property Tax Credits	1,928		49	59	94
Net Property Taxes Payable	22,011		555	671	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,048,504		\$26,444	\$36,713	\$49,045
Net Tax Capacity (1999 Assessment)	15,114		381	524	780
C. Average NTC Tax Rate (Payable 2000)	1.422				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$20,233	37.5%	\$510	\$494	\$1,046
Sales/Use Tax (Calendar 1999)	19,617	36.4	495	430	593
Motor Vehicle Sales Tax (Calendar 1999)	3,543	6.6	89	97	105
Motor Vehicle License Tax (Calendar 1999)	3,913	7.3	99	106	118
Motor Fuels Tax (Calendar 1999)	4,289	7.9	108	128	120
Corporate Income Tax (Calendar 1999)	2,369	4.4	60	55	140
Total State Taxes	\$53,963	100.0	\$1,361	\$1,310	\$2,122

I. Major State Aids/Credits	BENTON			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$26,097	55.4%	\$762	\$880	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	7,069	15.0	207	154	247
Minnesota Family Investment Program	367	0.8	11	8	18
General Assistance including GAMC	622	1.3	18	15	35
Social Services	4,572	9.7	134	104	144
Miscellaneous	543	1.2	16	11	17
Total	13,173	28.0	385	293	461
Highway Aid (Calendar 2000)					
County Aid	2,451	5.2	72	52	69
Municipal Aid	292	0.6	9	14	21
Township Aid	159	0.3	5	4	6
Total	2,901	6.2	85	70	96
Local Government Aid (Calendar 2000)	1,554	3.3	45	54	81
Disparity Reduction Aid (Calendar 2000)	21	0.0	1	1	5
HACA (Payable 2000)					
County HACA	884	1.9	26	29	43
City/Town HACA	1,011	2.1	30	36	47
School District HACA	505	1.1	15	8	5
Miscellaneous District HACA	45	0.1	1	2	6
Total	2,445	5.2	71	75	100
Criminal Justice Aid (Payable 2000)	154	0.3	4	5	6
Community Corrections Funding (2000)	783	1.7	23	14	14
Total Aids	47,127	100.0	1,377	1,392	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	2,337	99.8	68	83	90
Miscellaneous Credits	4	0.2	0	0	4
Total Property Tax Credits	2,340	100.0	68	84	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	486	33.8	14	13	14
Regular (Renters)	945	65.7	28	17	23
Targeting Refund	7	0.5	0	0	0
Total Property Tax Refunds	1,439	100.0	42	30	38
Total Aids/Credits	\$50,906	100.0	\$1,487	\$1,506	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$9,817	37.8%	\$287	\$242	\$276
City/Town Levy	3,774	14.5	110	168	175
School District Levy	10,297	39.6	301	404	416
Miscellaneous District Levy	2,111	8.1	62	49	178
Total Net Tax Capacity/Market Levy	\$25,999	100.0	\$760	\$862	\$1,045
Less Property Tax Credits	2,340		68	84	94
Net Property Taxes Payable	23,658		691	779	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,183,670		\$34,584	\$42,606	\$49,045
Net Tax Capacity (1999 Assessment)	17,736		518	673	780
C. Average NTC Tax Rate (Payable 2000)	1.292				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$25,570	44.5%	\$747	\$823	\$1,046
Sales/Use Tax (Calendar 1999)	17,191	29.9	502	470	593
Motor Vehicle Sales Tax (Calendar 1999)	3,541	6.2	103	106	105
Motor Vehicle License Tax (Calendar 1999)	3,997	6.9	117	119	118
Motor Fuels Tax (Calendar 1999)	4,647	8.1	136	131	120
Corporate Income Tax (Calendar 1999)	2,574	4.5	75	84	140
Total State Taxes	\$57,518	100.0	\$1,681	\$1,733	\$2,122

I. Major State Aids/Credits	BIG STONE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$6,772	44.2%	\$1,164	\$971	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	2,200	14.4	378	351	247
Minnesota Family Investment Program	58	0.4	10	7	18
General Assistance including GAMC	185	1.2	32	22	35
Social Services	1,199	7.8	206	163	144
Miscellaneous	105	0.7	18	17	17
Total	3,747	24.5	644	560	461
Highway Aid (Calendar 2000)					
County Aid	1,924	12.6	331	248	69
Municipal Aid	0	0.0	0	4	21
Township Aid	122	0.8	21	35	6
Total	2,045	13.3	351	287	96
Local Government Aid (Calendar 2000)	1,110	7.2	191	146	81
Disparity Reduction Aid (Calendar 2000)	206	1.3	35	19	5
HACA (Payable 2000)					
County HACA	744	4.9	128	92	43
City/Town HACA	483	3.2	83	61	47
School District HACA	120	0.8	21	10	5
Miscellaneous District HACA	11	0.1	2	2	6
Total	1,357	8.9	233	165	100
Criminal Justice Aid (Payable 2000)	28	0.2	5	4	6
Community Corrections Funding (2000)	57	0.4	10	13	14
Total Aids	15,322	100.0	2,633	2,166	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	555	100.0	95	107	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	555	100.0	95	107	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	217	78.4	37	26	14
Regular (Renters)	56	20.1	10	14	23
Targeting Refund	4	1.6	1	0	0
Total Property Tax Refunds	277	100.0	48	40	38
Total Aids/Credits	\$16,155	100.0	\$2,776	\$2,312	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$1,815	37.0%	\$312	\$321	\$276
City/Town Levy	882	18.0	152	158	175
School District Levy	2,072	42.3	356	351	416
Miscellaneous District Levy	135	2.7	23	29	178
Total Net Tax Capacity/Market Levy	\$4,904	100.0	\$843	\$859	\$1,045
Less Property Tax Credits	555		95	107	94
Net Property Taxes Payable	4,349		747	753	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$298,988		\$51,372	\$56,309	\$49,045
Net Tax Capacity (1999 Assessment)	3,007		517	606	780
C. Average NTC Tax Rate (Payable 2000)	1.421				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$3,320	45.2%	\$570	\$689	\$1,046
Sales/Use Tax (Calendar 1999)	1,601	21.8	275	291	593
Motor Vehicle Sales Tax (Calendar 1999)	680	9.3	117	117	105
Motor Vehicle License Tax (Calendar 1999)	750	10.2	129	130	118
Motor Fuels Tax (Calendar 1999)	755	10.3	130	139	120
Corporate Income Tax (Calendar 1999)	244	3.3	42	59	140
Total State Taxes	\$7,350	100.0	\$1,263	\$1,424	\$2,122

I. Major State Aids/Credits	BLUE EARTH			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$41,865	50.5%	\$748	\$733	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	10,967	13.2	196	233	247
Minnesota Family Investment Program	628	0.8	11	10	18
General Assistance including GAMC	1,276	1.5	23	20	35
Social Services	8,735	10.5	156	141	144
Miscellaneous	551	0.7	10	12	17
Total	22,158	26.8	396	416	461
Highway Aid (Calendar 2000)					
County Aid	4,744	5.7	85	123	69
Municipal Aid	1,067	1.3	19	15	21
Township Aid	267	0.3	5	12	6
Total	6,078	7.3	109	151	96
Local Government Aid (Calendar 2000)	6,653	8.0	119	124	81
Disparity Reduction Aid (Calendar 2000)	199	0.2	4	5	5
HACA (Payable 2000)					
County HACA	1,876	2.3	34	51	43
City/Town HACA	2,738	3.3	49	49	47
School District HACA	43	0.1	1	5	5
Miscellaneous District HACA	41	0.0	1	1	6
Total	4,698	5.7	84	106	100
Criminal Justice Aid (Payable 2000)	331	0.4	6	5	6
Community Corrections Funding (2000)	843	1.0	15	15	14
Total Aids	82,826	100.0	1,481	1,555	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	4,836	100.0	86	105	90
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	4,836	100.0	86	105	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	709	33.7	13	18	14
Regular (Renters)	1,380	65.6	25	17	23
Targeting Refund	14	0.7	0	0	0
Total Property Tax Refunds	2,103	100.0	38	35	38
Total Aids/Credits	\$89,765	100.0	\$1,605	\$1,695	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$15,400	32.4%	\$275	\$274	\$276
City/Town Levy	9,355	19.7	167	150	175
School District Levy	20,292	42.8	363	354	416
Miscellaneous District Levy	2,413	5.1	43	27	178
Total Net Tax Capacity/Market Levy	\$47,460	100.0	\$848	\$805	\$1,045
Less Property Tax Credits	4,836		86	105	94
Net Property Taxes Payable	42,623		762	700	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$2,550,063		\$45,585	\$51,368	\$49,045
Net Tax Capacity (1999 Assessment)	37,942		678	636	780
C. Average NTC Tax Rate (Payable 2000)	1.071				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$45,644	39.7%	\$816	\$701	\$1,046
Sales/Use Tax (Calendar 1999)	45,495	39.6	813	423	593
Motor Vehicle Sales Tax (Calendar 1999)	5,448	4.7	97	109	105
Motor Vehicle License Tax (Calendar 1999)	6,161	5.4	110	120	118
Motor Fuels Tax (Calendar 1999)	6,599	5.7	118	124	120
Corporate Income Tax (Calendar 1999)	5,583	4.9	100	83	140
Total State Taxes	\$114,930	100.0	\$2,054	\$1,559	\$2,122

I. Major State Aids/Credits	BROWN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$18,742	44.1%	\$696	\$733	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	6,760	15.9	251	233	247
Minnesota Family Investment Program	190	0.4	7	10	18
General Assistance including GAMC	343	0.8	13	20	35
Social Services	4,501	10.6	167	141	144
Miscellaneous	350	0.8	13	12	17
Total	12,143	28.6	451	416	461
Highway Aid (Calendar 2000)					
County Aid	2,923	6.9	109	123	69
Municipal Aid	584	1.4	22	15	21
Township Aid	486	1.1	18	12	6
Total	3,993	9.4	148	151	96
Local Government Aid (Calendar 2000)	4,386	10.3	163	124	81
Disparity Reduction Aid (Calendar 2000)	85	0.2	3	5	5
HACA (Payable 2000)					
County HACA	1,213	2.9	45	51	43
City/Town HACA	1,346	3.2	50	49	47
School District HACA	119	0.3	4	5	5
Miscellaneous District HACA	16	0.0	1	1	6
Total	2,694	6.3	100	106	100
Criminal Justice Aid (Payable 2000)	119	0.3	4	5	6
Community Corrections Funding (2000)	369	0.9	14	15	14
Total Aids	42,531	100.0	1,580	1,555	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	2,637	100.0	98	105	90
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,637	100.0	98	105	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	663	63.0	25	18	14
Regular (Renters)	383	36.4	14	17	23
Targeting Refund	6	0.6	0	0	0
Total Property Tax Refunds	1,052	100.0	39	35	38
Total Aids/Credits	\$46,220	100.0	\$1,718	\$1,695	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$6,626	33.3%	\$246	\$274	\$276
City/Town Levy	4,324	21.7	161	150	175
School District Levy	7,969	40.0	296	354	416
Miscellaneous District Levy	988	5.0	37	27	178
Total Net Tax Capacity/Market Levy	\$19,907	100.0	\$740	\$805	\$1,045
Less Property Tax Credits	2,637		98	105	94
Net Property Taxes Payable	17,270		642	700	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,283,390		\$47,690	\$51,368	\$49,045
Net Tax Capacity (1999 Assessment)	15,076		560	636	780
C. Average NTC Tax Rate (Payable 2000)	1.107				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$19,568	46.6%	\$727	\$701	\$1,046
Sales/Use Tax (Calendar 1999)	10,464	24.9	389	423	593
Motor Vehicle Sales Tax (Calendar 1999)	3,190	7.6	119	109	105
Motor Vehicle License Tax (Calendar 1999)	3,542	8.4	132	120	118
Motor Fuels Tax (Calendar 1999)	2,672	6.4	99	124	120
Corporate Income Tax (Calendar 1999)	2,596	6.2	96	83	140
Total State Taxes	\$42,033	100.0	\$1,562	\$1,559	\$2,122

I. Major State Aids/Credits	CARLTON			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$33,606	53.8%	\$1,061	\$804	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	9,457	15.1	299	315	247
Minnesota Family Investment Program	531	0.9	17	18	18
General Assistance including GAMC	1,108	1.8	35	44	35
Social Services	4,773	7.6	151	180	144
Miscellaneous	602	1.0	19	24	17
Total	16,471	26.4	520	581	461
Highway Aid (Calendar 2000)					
County Aid	3,583	5.7	113	125	69
Municipal Aid	498	0.8	16	20	21
Township Aid	135	0.2	4	3	6
Total	4,216	6.8	133	148	96
Local Government Aid (Calendar 2000)	3,353	5.4	106	154	81
Disparity Reduction Aid (Calendar 2000)	761	1.2	24	40	5
HACA (Payable 2000)					
County HACA	1,593	2.6	50	55	43
City/Town HACA	1,435	2.3	45	54	47
School District HACA	266	0.4	8	6	5
Miscellaneous District HACA	28	0.0	1	1	6
Total	3,321	5.3	105	116	100
Criminal Justice Aid (Payable 2000)	162	0.3	5	6	6
Community Corrections Funding (2000)	538	0.9	17	18	14
Total Aids	62,429	100.0	1,971	1,867	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	2,317	100.0	73	69	90
Miscellaneous Credits	1	0.0	0	45	4
Total Property Tax Credits	2,318	100.0	73	114	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	457	50.9	14	9	14
Regular (Renters)	436	48.6	14	19	23
Targeting Refund	5	0.5	0	0	0
Total Property Tax Refunds	898	100.0	28	28	38
Total Aids/Credits	\$65,645	100.0	\$2,073	\$2,009	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$10,894	42.4%	\$344	\$336	\$276
City/Town Levy	4,404	17.1	139	150	175
School District Levy	9,096	35.4	287	264	416
Miscellaneous District Levy	1,297	5.0	41	57	178
Total Net Tax Capacity/Market Levy	\$25,692	100.0	\$811	\$807	\$1,045
Less Property Tax Credits	2,318		73	114	94
Net Property Taxes Payable	23,374		738	693	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,047,985		\$33,090	\$37,084	\$49,045
Net Tax Capacity (1999 Assessment)	16,229		512	562	780
C. Average NTC Tax Rate (Payable 2000)	1.403				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$20,129	45.6%	\$636	\$672	\$1,046
Sales/Use Tax (Calendar 1999)	9,528	21.6	301	497	593
Motor Vehicle Sales Tax (Calendar 1999)	3,476	7.9	110	108	105
Motor Vehicle License Tax (Calendar 1999)	3,739	8.5	118	115	118
Motor Fuels Tax (Calendar 1999)	4,866	11.0	154	129	120
Corporate Income Tax (Calendar 1999)	2,415	5.5	76	82	140
Total State Taxes	\$44,152	100.0	\$1,394	\$1,604	\$2,122

I. Major State Aids/Credits	CARVER			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$53,112	64.7%	\$757	\$742	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	8,341	10.2	119	243	247
Minnesota Family Investment Program	219	0.3	3	22	18
General Assistance including GAMC	533	0.6	8	41	35
Social Services	5,053	6.2	72	137	144
Miscellaneous	371	0.5	5	19	17
Total	14,516	17.7	207	462	461
Highway Aid (Calendar 2000)					
County Aid	3,407	4.1	49	23	69
Municipal Aid	1,229	1.5	18	28	21
Township Aid	119	0.1	2	0	6
Total	4,755	5.8	68	51	96
Local Government Aid (Calendar 2000)	1,443	1.8	21	66	81
Disparity Reduction Aid (Calendar 2000)	7	0.0	0	1	5
HACA (Payable 2000)					
County HACA	4,334	5.3	62	37	43
City/Town HACA	2,298	2.8	33	49	47
School District HACA	109	0.1	2	3	5
Miscellaneous District HACA	611	0.7	9	10	6
Total	7,352	9.0	105	99	100
Criminal Justice Aid (Payable 2000)	287	0.4	4	7	6
Community Corrections Funding (2000)	652	0.8	9	13	14
Total Aids	82,125	100.0	1,170	1,441	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	7,164	97.9	102	91	90
Miscellaneous Credits	151	2.1	2	0	4
Total Property Tax Credits	7,316	100.0	104	92	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	1,278	54.2	18	14	14
Regular (Renters)	1,032	43.7	15	29	23
Targeting Refund	49	2.1	1	0	0
Total Property Tax Refunds	2,359	100.0	34	44	38
Total Aids/Credits	\$91,800	100.0	\$1,308	\$1,576	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$21,523	23.3%	\$307	\$271	\$276
City/Town Levy	11,955	13.0	170	199	175
School District Levy	36,442	39.5	519	479	416
Miscellaneous District Levy	22,274	24.2	317	301	178
Total Net Tax Capacity/Market Levy	\$92,194	100.0	\$1,313	\$1,250	\$1,045
Less Property Tax Credits	7,316		104	92	94
Net Property Taxes Payable	84,879		1,209	1,159	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$3,910,435		\$55,700	\$52,181	\$49,045
Net Tax Capacity (1999 Assessment)	61,122		871	922	780
C. Average NTC Tax Rate (Payable 2000)	1.304				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$101,881	65.8%	\$1,451	\$1,335	\$1,046
Sales/Use Tax (Calendar 1999)	23,302	15.0	332	739	593
Motor Vehicle Sales Tax (Calendar 1999)	6,881	4.4	98	101	105
Motor Vehicle License Tax (Calendar 1999)	8,443	5.5	120	118	118
Motor Fuels Tax (Calendar 1999)	7,066	4.6	101	107	120
Corporate Income Tax (Calendar 1999)	7,328	4.7	104	190	140
Total State Taxes	\$154,901	100.0	\$2,206	\$2,590	\$2,122

I. Major State Aids/Credits	CASS			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$21,573	47.2%	\$795	\$930	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	8,304	18.2	306	276	247
Minnesota Family Investment Program	763	1.7	28	15	18
General Assistance including GAMC	1,225	2.7	45	33	35
Social Services	4,949	10.8	182	167	144
Miscellaneous	489	1.1	18	18	17
Total	15,729	34.4	579	509	461
Highway Aid (Calendar 2000)					
County Aid	4,252	9.3	157	111	69
Municipal Aid	0	0.0	0	7	21
Township Aid	299	0.7	11	12	6
Total	4,550	10.0	168	130	96
Local Government Aid (Calendar 2000)	956	2.1	35	68	81
Disparity Reduction Aid (Calendar 2000)	19	0.0	1	3	5
HACA (Payable 2000)					
County HACA	1,264	2.8	47	46	43
City/Town HACA	864	1.9	32	33	47
School District HACA	88	0.2	3	11	5
Miscellaneous District HACA	38	0.1	1	1	6
Total	2,254	4.9	83	90	100
Criminal Justice Aid (Payable 2000)	193	0.4	7	6	6
Community Corrections Funding (2000)	439	1.0	16	15	14
Total Aids	45,713	100.0	1,684	1,751	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	2,289	100.0	84	76	90
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	2,289	100.0	84	82	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	330	53.5	12	16	14
Regular (Renters)	282	45.7	10	14	23
Targeting Refund	5	0.8	0	0	0
Total Property Tax Refunds	617	100.0	23	30	38
Total Aids/Credits	\$48,619	100.0	\$1,791	\$1,864	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$9,881	35.5%	\$364	\$283	\$276
City/Town Levy	4,203	15.1	155	147	175
School District Levy	13,474	48.4	496	353	416
Miscellaneous District Levy	308	1.1	11	20	178
Total Net Tax Capacity/Market Levy	\$27,866	100.0	\$1,026	\$802	\$1,045
Less Property Tax Credits	2,289		84	82	94
Net Property Taxes Payable	25,577		942	720	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,951,732		\$71,887	\$50,874	\$49,045
Net Tax Capacity (1999 Assessment)	27,037		996	688	780
C. Average NTC Tax Rate (Payable 2000)	0.930				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$15,652	42.0%	\$577	\$579	\$1,046
Sales/Use Tax (Calendar 1999)	10,097	27.1	372	467	593
Motor Vehicle Sales Tax (Calendar 1999)	2,890	7.8	106	110	105
Motor Vehicle License Tax (Calendar 1999)	3,229	8.7	119	119	118
Motor Fuels Tax (Calendar 1999)	4,529	12.2	167	148	120
Corporate Income Tax (Calendar 1999)	862	2.3	32	57	140
Total State Taxes	\$37,259	100.0	\$1,372	\$1,479	\$2,122

I. Major State Aids/Credits	CHIPPEWA			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$12,963	48.1%	\$990	\$971	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	4,343	16.1	332	351	247
Minnesota Family Investment Program	89	0.3	7	7	18
General Assistance including GAMC	245	0.9	19	22	35
Social Services	2,003	7.4	153	163	144
Miscellaneous	188	0.7	14	17	17
Total	6,868	25.5	525	560	461
Highway Aid (Calendar 2000)					
County Aid	2,285	8.5	175	248	69
Municipal Aid	202	0.8	15	4	21
Township Aid	392	1.5	30	35	6
Total	2,879	10.7	220	287	96
Local Government Aid (Calendar 2000)	1,702	6.3	130	146	81
Disparity Reduction Aid (Calendar 2000)	311	1.2	24	19	5
HACA (Payable 2000)					
County HACA	1,083	4.0	83	92	43
City/Town HACA	782	2.9	60	61	47
School District HACA	93	0.3	7	10	5
Miscellaneous District HACA	30	0.1	2	2	6
Total	1,988	7.4	152	165	100
Criminal Justice Aid (Payable 2000)	51	0.2	4	4	6
Community Corrections Funding (2000)	178	0.7	14	13	14
Total Aids	26,939	100.0	2,058	2,166	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	1,448	100.0	111	107	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,448	100.0	111	107	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	422	57.5	32	26	14
Regular (Renters)	309	42.1	24	14	23
Targeting Refund	3	0.5	0	0	0
Total Property Tax Refunds	734	100.0	56	40	38
Total Aids/Credits	\$29,121	100.0	\$2,225	\$2,312	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$3,950	33.3%	\$302	\$321	\$276
City/Town Levy	2,550	21.5	195	158	175
School District Levy	5,127	43.2	392	351	416
Miscellaneous District Levy	238	2.0	18	29	178
Total Net Tax Capacity/Market Levy	\$11,865	100.0	\$907	\$859	\$1,045
Less Property Tax Credits	1,448		111	107	94
Net Property Taxes Payable	10,417		796	753	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$729,687		\$55,752	\$56,309	\$49,045
Net Tax Capacity (1999 Assessment)	8,334		637	606	780
C. Average NTC Tax Rate (Payable 2000)	1.208				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$14,954	56.3%	\$1,143	\$689	\$1,046
Sales/Use Tax (Calendar 1999)	5,578	21.0	426	291	593
Motor Vehicle Sales Tax (Calendar 1999)	1,538	5.8	118	117	105
Motor Vehicle License Tax (Calendar 1999)	1,752	6.6	134	130	118
Motor Fuels Tax (Calendar 1999)	1,879	7.1	144	139	120
Corporate Income Tax (Calendar 1999)	844	3.2	64	59	140
Total State Taxes	\$26,545	100.0	\$2,028	\$1,424	\$2,122

I. Major State Aids/Credits	CHISAGO			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$37,653	61.3%	\$916	\$972	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	7,144	11.6	174	232	247
Minnesota Family Investment Program	394	0.6	10	13	18
General Assistance including GAMC	892	1.5	22	27	35
Social Services	4,698	7.6	114	139	144
Miscellaneous	317	0.5	8	13	17
Total	13,445	21.9	327	424	461
Highway Aid (Calendar 2000)					
County Aid	2,881	4.7	70	113	69
Municipal Aid	360	0.6	9	4	21
Township Aid	155	0.3	4	7	6
Total	3,397	5.5	83	125	96
Local Government Aid (Calendar 2000)	1,486	2.4	36	40	81
Disparity Reduction Aid (Calendar 2000)	12	0.0	0	1	5
HACA (Payable 2000)					
County HACA	2,611	4.3	64	60	43
City/Town HACA	1,177	1.9	29	25	47
School District HACA	758	1.2	18	15	5
Miscellaneous District HACA	12	0.0	0	0	6
Total	4,557	7.4	111	101	100
Criminal Justice Aid (Payable 2000)	217	0.4	5	6	6
Community Corrections Funding (2000)	661	1.1	16	18	14
Total Aids	61,427	100.0	1,495	1,686	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	4,393	99.7	107	86	90
Miscellaneous Credits	11	0.3	0	0	4
Total Property Tax Credits	4,404	100.0	107	87	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	802	60.2	20	18	14
Regular (Renters)	522	39.2	13	13	23
Targeting Refund	9	0.7	0	0	0
Total Property Tax Refunds	1,332	100.0	32	32	38
Total Aids/Credits	\$67,163	100.0	\$1,634	\$1,805	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$12,773	37.0%	\$311	\$289	\$276
City/Town Levy	5,541	16.1	135	119	175
School District Levy	15,371	44.6	374	301	416
Miscellaneous District Levy	791	2.3	19	21	178
Total Net Tax Capacity/Market Levy	\$34,476	100.0	\$839	\$730	\$1,045
Less Property Tax Credits	4,404		107	87	94
Net Property Taxes Payable	30,072		732	644	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,847,580		\$44,952	\$39,007	\$49,045
Net Tax Capacity (1999 Assessment)	25,018		609	499	780
C. Average NTC Tax Rate (Payable 2000)	1.182				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$37,932	55.9%	\$923	\$689	\$1,046
Sales/Use Tax (Calendar 1999)	9,604	14.1	234	302	593
Motor Vehicle Sales Tax (Calendar 1999)	5,125	7.5	125	114	105
Motor Vehicle License Tax (Calendar 1999)	5,637	8.3	137	123	118
Motor Fuels Tax (Calendar 1999)	7,405	10.9	180	172	120
Corporate Income Tax (Calendar 1999)	2,189	3.2	53	51	140
Total State Taxes	\$67,893	100.0	\$1,652	\$1,450	\$2,122

I. Major State Aids/Credits	CLAY			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$50,462	53.3%	\$985	\$824	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	12,727	13.4	248	297	247
Minnesota Family Investment Program	1,164	1.2	23	14	18
General Assistance including GAMC	1,395	1.5	27	28	35
Social Services	11,832	12.5	231	181	144
Miscellaneous	809	0.9	16	15	17
Total	27,927	29.5	545	534	461
Highway Aid (Calendar 2000)					
County Aid	3,577	3.8	70	141	69
Municipal Aid	1,237	1.3	24	13	21
Township Aid	292	0.3	6	14	6
Total	5,106	5.4	100	168	96
Local Government Aid (Calendar 2000)	6,278	6.6	123	93	81
Disparity Reduction Aid (Calendar 2000)	33	0.0	1	2	5
HACA (Payable 2000)					
County HACA	1,365	1.4	27	53	43
City/Town HACA	1,520	1.6	30	36	47
School District HACA	515	0.5	10	9	5
Miscellaneous District HACA	115	0.1	2	3	6
Total	3,516	3.7	69	101	100
Criminal Justice Aid (Payable 2000)	287	0.3	6	5	6
Community Corrections Funding (2000)	1,059	1.1	21	15	14
Total Aids	94,668	100.0	1,848	1,741	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	3,748	50.1	73	87	90
Miscellaneous Credits	3,733	49.9	73	18	4
Total Property Tax Credits	7,481	100.0	146	105	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	531	32.4	10	14	14
Regular (Renters)	1,097	66.9	21	16	23
Targeting Refund	12	0.7	0	0	0
Total Property Tax Refunds	1,639	100.0	32	30	38
Total Aids/Credits	\$103,788	100.0	\$2,026	\$1,876	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$13,748	41.5%	\$268	\$278	\$276
City/Town Levy	5,444	16.4	106	120	175
School District Levy	12,377	37.4	242	331	416
Miscellaneous District Levy	1,530	4.6	30	30	178
Total Net Tax Capacity/Market Levy	\$33,100	100.0	\$646	\$759	\$1,045
Less Property Tax Credits	7,481		146	105	94
Net Property Taxes Payable	25,619		500	654	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,739,544		\$33,956	\$47,838	\$49,045
Net Tax Capacity (1999 Assessment)	22,818		445	600	780
C. Average NTC Tax Rate (Payable 2000)	1.066				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$29,341	44.6%	\$573	\$599	\$1,046
Sales/Use Tax (Calendar 1999)	17,052	25.9	333	425	593
Motor Vehicle Sales Tax (Calendar 1999)	4,645	7.1	91	107	105
Motor Vehicle License Tax (Calendar 1999)	4,930	7.5	96	115	118
Motor Fuels Tax (Calendar 1999)	7,156	10.9	140	145	120
Corporate Income Tax (Calendar 1999)	2,649	4.0	52	66	140
Total State Taxes	\$65,773	100.0	\$1,284	\$1,457	\$2,122

I. Major State Aids/Credits	CLEARWATER			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$8,529	45.5%	\$1,013	\$1,127	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	3,433	18.3	408	347	247
Minnesota Family Investment Program	227	1.2	27	42	18
General Assistance including GAMC	304	1.6	36	57	35
Social Services	2,223	11.9	264	183	144
Miscellaneous	158	0.8	19	17	17
Total	6,344	33.9	753	647	461
Highway Aid (Calendar 2000)					
County Aid	2,465	13.2	293	185	69
Municipal Aid	0	0.0	0	5	21
Township Aid	154	0.8	18	19	6
Total	2,619	14.0	311	209	96
Local Government Aid (Calendar 2000)	521	2.8	62	61	81
Disparity Reduction Aid (Calendar 2000)	121	0.6	14	4	5
HACA (Payable 2000)					
County HACA	222	1.2	26	24	43
City/Town HACA	171	0.9	20	19	47
School District HACA	0	0.0	0	10	5
Miscellaneous District HACA	4	0.0	1	0	6
Total	398	2.1	47	53	100
Criminal Justice Aid (Payable 2000)	39	0.2	5	6	6
Community Corrections Funding (2000)	159	0.8	19	21	14
Total Aids	18,730	100.0	2,224	2,129	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	411	100.0	49	59	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	411	100.0	49	59	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	121	58.6	14	12	14
Regular (Renters)	84	40.7	10	13	23
Targeting Refund	2	0.8	0	1	0
Total Property Tax Refunds	206	100.0	25	26	38
Total Aids/Credits	\$19,347	100.0	\$2,297	\$2,214	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$4,249	52.5%	\$504	\$310	\$276
City/Town Levy	807	10.0	96	84	175
School District Levy	2,875	35.5	341	318	416
Miscellaneous District Levy	158	2.0	19	19	178
Total Net Tax Capacity/Market Levy	\$8,089	100.0	\$960	\$730	\$1,045
Less Property Tax Credits	411		49	59	94
Net Property Taxes Payable	7,679		912	671	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$341,185		\$40,506	\$36,713	\$49,045
Net Tax Capacity (1999 Assessment)	6,145		730	524	780
C. Average NTC Tax Rate (Payable 2000)	1.249				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$4,636	44.9%	\$550	\$494	\$1,046
Sales/Use Tax (Calendar 1999)	1,999	19.4	237	430	593
Motor Vehicle Sales Tax (Calendar 1999)	955	9.3	113	97	105
Motor Vehicle License Tax (Calendar 1999)	1,067	10.3	127	106	118
Motor Fuels Tax (Calendar 1999)	1,324	12.8	157	128	120
Corporate Income Tax (Calendar 1999)	343	3.3	41	55	140
Total State Taxes	\$10,323	100.0	\$1,226	\$1,310	\$2,122

I. Major State Aids/Credits	COOK			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$1,522	21.9%	\$295	\$804	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	1,267	18.2	245	315	247
Minnesota Family Investment Program	19	0.3	4	18	18
General Assistance including GAMC	104	1.5	20	44	35
Social Services	468	6.7	90	180	144
Miscellaneous	72	1.0	14	24	17
Total	1,930	27.8	373	581	461
Highway Aid (Calendar 2000)					
County Aid	2,194	31.6	425	125	69
Municipal Aid	0	0.0	0	20	21
Township Aid	2	0.0	0	3	6
Total	2,196	31.6	425	148	96
Local Government Aid (Calendar 2000)	246	3.5	48	154	81
Disparity Reduction Aid (Calendar 2000)	7	0.1	1	40	5
HACA (Payable 2000)					
County HACA	818	11.8	158	55	43
City/Town HACA	135	1.9	26	54	47
School District HACA	0	0.0	0	6	5
Miscellaneous District HACA	13	0.2	3	1	6
Total	966	13.9	187	116	100
Criminal Justice Aid (Payable 2000)	27	0.4	5	6	6
Community Corrections Funding (2000)	60	0.9	12	18	14
Total Aids	6,954	100.0	1,346	1,867	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	530	54.2	103	69	90
Miscellaneous Credits	447	45.8	87	45	4
Total Property Tax Credits	977	100.0	189	114	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	76	53.2	15	9	14
Regular (Renters)	66	46.1	13	19	23
Targeting Refund	1	0.7	0	0	0
Total Property Tax Refunds	143	100.0	28	28	38
Total Aids/Credits	\$8,074	100.0	\$1,562	\$2,009	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$3,411	43.4%	\$660	\$336	\$276
City/Town Levy	573	7.3	111	150	175
School District Levy	3,286	41.8	636	264	416
Miscellaneous District Levy	588	7.5	114	57	178
Total Net Tax Capacity/Market Levy	\$7,858	100.0	\$1,520	\$807	\$1,045
Less Property Tax Credits	977		189	114	94
Net Property Taxes Payable	6,880		1,331	693	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$536,570		\$103,826	\$37,084	\$49,045
Net Tax Capacity (1999 Assessment)	7,458		1,443	562	780
C. Average NTC Tax Rate (Payable 2000)	0.922				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$4,251	35.8%	\$823	\$672	\$1,046
Sales/Use Tax (Calendar 1999)	4,552	38.3	881	497	593
Motor Vehicle Sales Tax (Calendar 1999)	607	5.1	117	108	105
Motor Vehicle License Tax (Calendar 1999)	697	5.9	135	115	118
Motor Fuels Tax (Calendar 1999)	1,446	12.2	280	129	120
Corporate Income Tax (Calendar 1999)	323	2.7	63	82	140
Total State Taxes	\$11,877	100.0	\$2,298	\$1,604	\$2,122

I. Major State Aids/Credits	COTTONWOOD			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$9,222	39.1%	\$758	\$822	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	4,089	17.3	336	301	247
Minnesota Family Investment Program	113	0.5	9	9	18
General Assistance including GAMC	321	1.4	26	19	35
Social Services	2,664	11.3	219	156	144
Miscellaneous	238	1.0	20	15	17
Total	7,424	31.5	610	499	461
Highway Aid (Calendar 2000)					
County Aid	2,745	11.6	226	211	69
Municipal Aid	0	0.0	0	8	21
Township Aid	352	1.5	29	26	6
Total	3,097	13.1	255	245	96
Local Government Aid (Calendar 2000)	1,667	7.1	137	131	81
Disparity Reduction Aid (Calendar 2000)	149	0.6	12	10	5
HACA (Payable 2000)					
County HACA	983	4.2	81	65	43
City/Town HACA	831	3.5	68	55	47
School District HACA	0	0.0	0	4	5
Miscellaneous District HACA	15	0.1	1	1	6
Total	1,828	7.8	150	125	100
Criminal Justice Aid (Payable 2000)	52	0.2	4	4	6
Community Corrections Funding (2000)	132	0.6	11	14	14
Total Aids	23,573	100.0	1,937	1,851	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	1,456	100.0	120	114	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,456	100.0	120	114	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	271	65.7	22	19	14
Regular (Renters)	134	32.4	11	14	23
Targeting Refund	8	1.9	1	1	0
Total Property Tax Refunds	412	100.0	34	33	38
Total Aids/Credits	\$25,440	100.0	\$2,091	\$1,999	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$4,364	36.4%	\$359	\$313	\$276
City/Town Levy	1,680	14.0	138	142	175
School District Levy	5,508	46.0	453	388	416
Miscellaneous District Levy	425	3.6	35	36	178
Total Net Tax Capacity/Market Levy	\$11,979	100.0	\$985	\$879	\$1,045
Less Property Tax Credits	1,456		120	114	94
Net Property Taxes Payable	10,523		865	765	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$796,863		\$65,494	\$60,521	\$49,045
Net Tax Capacity (1999 Assessment)	9,055		744	705	780
C. Average NTC Tax Rate (Payable 2000)	1.097				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$6,258	42.1%	\$514	\$606	\$1,046
Sales/Use Tax (Calendar 1999)	3,413	23.0	280	365	593
Motor Vehicle Sales Tax (Calendar 1999)	1,437	9.7	118	115	105
Motor Vehicle License Tax (Calendar 1999)	1,544	10.4	127	124	118
Motor Fuels Tax (Calendar 1999)	1,542	10.4	127	147	120
Corporate Income Tax (Calendar 1999)	665	4.5	55	72	140
Total State Taxes	\$14,858	100.0	\$1,221	\$1,430	\$2,122

I. Major State Aids/Credits	CROW WING			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$38,754	50.1%	\$703	\$930	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	12,371	16.0	225	276	247
Minnesota Family Investment Program	687	0.9	12	15	18
General Assistance including GAMC	1,905	2.5	35	33	35
Social Services	9,091	11.7	165	167	144
Miscellaneous	1,014	1.3	18	18	17
Total	25,068	32.4	455	509	461
Highway Aid (Calendar 2000)					
County Aid	3,564	4.6	65	111	69
Municipal Aid	708	0.9	13	7	21
Township Aid	348	0.4	6	12	6
Total	4,620	6.0	84	130	96
Local Government Aid (Calendar 2000)	3,594	4.6	65	68	81
Disparity Reduction Aid (Calendar 2000)	46	0.1	1	3	5
HACA (Payable 2000)					
County HACA	1,996	2.6	36	46	43
City/Town HACA	2,105	2.7	38	33	47
School District HACA	119	0.2	2	11	5
Miscellaneous District HACA	71	0.1	1	1	6
Total	4,291	5.5	78	90	100
Criminal Justice Aid (Payable 2000)	338	0.4	6	6	6
Community Corrections Funding (2000)	676	0.9	12	15	14
Total Aids	77,387	100.0	1,405	1,751	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	4,830	82.9	88	76	90
Miscellaneous Credits	1,000	17.1	18	7	4
Total Property Tax Credits	5,830	100.0	106	82	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	515	35.4	9	16	14
Regular (Renters)	929	63.9	17	14	23
Targeting Refund	9	0.6	0	0	0
Total Property Tax Refunds	1,453	100.0	26	30	38
Total Aids/Credits	\$84,669	100.0	\$1,537	\$1,864	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$15,252	29.2%	\$277	\$283	\$276
City/Town Levy	10,526	20.1	191	147	175
School District Levy	25,103	48.0	456	353	416
Miscellaneous District Levy	1,418	2.7	26	20	178
Total Net Tax Capacity/Market Levy	\$52,299	100.0	\$949	\$802	\$1,045
Less Property Tax Credits	5,830		106	82	94
Net Property Taxes Payable	46,469		843	720	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$3,505,929		\$63,630	\$50,874	\$49,045
Net Tax Capacity (1999 Assessment)	50,967		925	688	780
C. Average NTC Tax Rate (Payable 2000)	0.890				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$39,491	36.9%	\$717	\$579	\$1,046
Sales/Use Tax (Calendar 1999)	41,917	39.2	761	467	593
Motor Vehicle Sales Tax (Calendar 1999)	6,164	5.8	112	110	105
Motor Vehicle License Tax (Calendar 1999)	6,830	6.4	124	119	118
Motor Fuels Tax (Calendar 1999)	8,145	7.6	148	148	120
Corporate Income Tax (Calendar 1999)	4,495	4.2	82	57	140
Total State Taxes	\$107,043	100.0	\$1,943	\$1,479	\$2,122

I. Major State Aids/Credits	DAKOTA			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$302,218	67.0%	\$849	\$742	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	44,388	9.8	125	243	247
Minnesota Family Investment Program	2,659	0.6	7	22	18
General Assistance including GAMC	4,399	1.0	12	41	35
Social Services	29,431	6.5	83	137	144
Miscellaneous	3,069	0.7	9	19	17
Total	83,947	18.6	236	462	461
Highway Aid (Calendar 2000)					
County Aid	6,848	1.5	19	23	69
Municipal Aid	9,591	2.1	27	28	21
Township Aid	205	0.0	1	0	6
Total	16,643	3.7	47	51	96
Local Government Aid (Calendar 2000)	8,288	1.8	23	66	81
Disparity Reduction Aid (Calendar 2000)	7	0.0	0	1	5
HACA (Payable 2000)					
County HACA	12,550	2.8	35	37	43
City/Town HACA	16,096	3.6	45	49	47
School District HACA	1,805	0.4	5	3	5
Miscellaneous District HACA	3,476	0.8	10	10	6
Total	33,927	7.5	95	99	100
Criminal Justice Aid (Payable 2000)	1,900	0.4	5	7	6
Community Corrections Funding (2000)	3,807	0.8	11	13	14
Total Aids	450,737	100.0	1,266	1,441	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	34,751	99.7	98	91	90
Miscellaneous Credits	97	0.3	0	0	4
Total Property Tax Credits	34,848	100.0	98	92	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	3,676	33.3	10	14	14
Regular (Renters)	7,298	66.1	21	29	23
Targeting Refund	61	0.6	0	0	0
Total Property Tax Refunds	11,036	100.0	31	44	38
Total Aids/Credits	\$496,620	100.0	\$1,395	\$1,576	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$72,564	18.9%	\$204	\$271	\$276
City/Town Levy	70,655	18.4	199	199	175
School District Levy	163,561	42.6	460	479	416
Miscellaneous District Levy	77,287	20.1	217	301	178
Total Net Tax Capacity/Market Levy	\$384,068	100.0	\$1,079	\$1,250	\$1,045
Less Property Tax Credits	34,848		98	92	94
Net Property Taxes Payable	349,220		981	1,159	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$18,653,674		\$52,412	\$52,181	\$49,045
Net Tax Capacity (1999 Assessment)	316,637		890	922	780
C. Average NTC Tax Rate (Payable 2000)	1.026				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$454,292	55.1%	\$1,276	\$1,335	\$1,046
Sales/Use Tax (Calendar 1999)	208,865	25.3	587	739	593
Motor Vehicle Sales Tax (Calendar 1999)	36,048	4.4	101	101	105
Motor Vehicle License Tax (Calendar 1999)	42,815	5.2	120	118	118
Motor Fuels Tax (Calendar 1999)	37,471	4.5	105	107	120
Corporate Income Tax (Calendar 1999)	44,737	5.4	126	190	140
Total State Taxes	\$824,228	100.0	\$2,316	\$2,590	\$2,122

I. Major State Aids/Credits	DODGE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$18,851	58.2%	\$1,063	\$775	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	2,960	9.1	167	208	247
Minnesota Family Investment Program	88	0.3	5	10	18
General Assistance including GAMC	413	1.3	23	24	35
Social Services	1,997	6.2	113	138	144
Miscellaneous	247	0.8	14	14	17
Total	5,705	17.6	322	394	461
Highway Aid (Calendar 2000)					
County Aid	2,346	7.2	132	92	69
Municipal Aid	0	0.0	0	16	21
Township Aid	253	0.8	14	9	6
Total	2,599	8.0	147	118	96
Local Government Aid (Calendar 2000)	1,507	4.7	85	97	81
Disparity Reduction Aid (Calendar 2000)	545	1.7	31	6	5
HACA (Payable 2000)					
County HACA	1,407	4.3	79	45	43
City/Town HACA	1,044	3.2	59	49	47
School District HACA	426	1.3	24	5	5
Miscellaneous District HACA	7	0.0	0	0	6
Total	2,884	8.9	163	100	100
Criminal Justice Aid (Payable 2000)	80	0.2	5	5	6
Community Corrections Funding (2000)	227	0.7	13	13	14
Total Aids	32,399	100.0	1,827	1,509	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	1,972	100.0	111	91	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,972	100.0	111	91	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	313	62.2	18	13	14
Regular (Renters)	182	36.1	10	17	23
Targeting Refund	9	1.7	0	0	0
Total Property Tax Refunds	503	100.0	28	30	38
Total Aids/Credits	\$34,874	100.0	\$1,967	\$1,630	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$4,106	30.3%	\$232	\$249	\$276
City/Town Levy	2,784	20.5	157	160	175
School District Levy	6,051	44.6	341	359	416
Miscellaneous District Levy	632	4.7	36	31	178
Total Net Tax Capacity/Market Levy	\$13,574	100.0	\$766	\$799	\$1,045
Less Property Tax Credits	1,972		111	91	94
Net Property Taxes Payable	11,601		654	707	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$875,128		\$49,356	\$44,008	\$49,045
Net Tax Capacity (1999 Assessment)	9,702		547	609	780
C. Average NTC Tax Rate (Payable 2000)	1.148				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$14,954	55.9%	\$843	\$853	\$1,046
Sales/Use Tax (Calendar 1999)	4,476	16.7	252	419	593
Motor Vehicle Sales Tax (Calendar 1999)	2,011	7.5	113	107	105
Motor Vehicle License Tax (Calendar 1999)	2,295	8.6	129	117	118
Motor Fuels Tax (Calendar 1999)	2,129	8.0	120	124	120
Corporate Income Tax (Calendar 1999)	885	3.3	50	114	140
Total State Taxes	\$26,751	100.0	\$1,509	\$1,734	\$2,122

I. Major State Aids/Credits	DOUGLAS			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$23,445	47.4%	\$714	\$824	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	9,310	18.8	284	297	247
Minnesota Family Investment Program	245	0.5	7	14	18
General Assistance including GAMC	681	1.4	21	28	35
Social Services	5,697	11.5	174	181	144
Miscellaneous	417	0.8	13	15	17
Total	16,350	33.0	498	534	461
Highway Aid (Calendar 2000)					
County Aid	3,392	6.9	103	141	69
Municipal Aid	344	0.7	10	13	21
Township Aid	251	0.5	8	14	6
Total	3,988	8.1	121	168	96
Local Government Aid (Calendar 2000)	1,877	3.8	57	93	81
Disparity Reduction Aid (Calendar 2000)	17	0.0	1	2	5
HACA (Payable 2000)					
County HACA	1,907	3.9	58	53	43
City/Town HACA	1,138	2.3	35	36	47
School District HACA	110	0.2	3	9	5
Miscellaneous District HACA	122	0.2	4	3	6
Total	3,278	6.6	100	101	100
Criminal Justice Aid (Payable 2000)	176	0.4	5	5	6
Community Corrections Funding (2000)	362	0.7	11	15	14
Total Aids	49,492	100.0	1,508	1,741	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	2,884	100.0	88	87	90
Miscellaneous Credits	0	0.0	0	18	4
Total Property Tax Credits	2,884	100.0	88	105	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	558	46.9	17	14	14
Regular (Renters)	622	52.3	19	16	23
Targeting Refund	9	0.7	0	0	0
Total Property Tax Refunds	1,188	100.0	36	30	38
Total Aids/Credits	\$53,564	100.0	\$1,632	\$1,876	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$9,588	35.6%	\$292	\$278	\$276
City/Town Levy	4,324	16.1	132	120	175
School District Levy	12,433	46.2	379	331	416
Miscellaneous District Levy	584	2.2	18	30	178
Total Net Tax Capacity/Market Levy	\$26,930	100.0	\$821	\$759	\$1,045
Less Property Tax Credits	2,884		88	105	94
Net Property Taxes Payable	24,046		733	654	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,714,558		\$52,240	\$47,838	\$49,045
Net Tax Capacity (1999 Assessment)	23,922		729	600	780
C. Average NTC Tax Rate (Payable 2000)	0.950				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$25,666	40.2%	\$782	\$599	\$1,046
Sales/Use Tax (Calendar 1999)	22,481	35.2	685	425	593
Motor Vehicle Sales Tax (Calendar 1999)	3,704	5.8	113	107	105
Motor Vehicle License Tax (Calendar 1999)	4,101	6.4	125	115	118
Motor Fuels Tax (Calendar 1999)	5,123	8.0	156	145	120
Corporate Income Tax (Calendar 1999)	2,786	4.4	85	66	140
Total State Taxes	\$63,860	100.0	\$1,946	\$1,457	\$2,122

I. Major State Aids/Credits	FARIBAULT			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$11,527	39.4%	\$712	\$733	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance				233	247
Minnesota Family Investment Program		See Note		10	18
General Assistance including GAMC				20	35
Social Services				141	144
Miscellaneous				12	17
Total	8,512	29.1	526	416	461
Highway Aid (Calendar 2000)					
County Aid	3,584	12.3	222	123	69
Municipal Aid	0	0.0	0	15	21
Township Aid	461	1.6	29	12	6
Total	4,046	13.8	250	151	96
Local Government Aid (Calendar 2000)	2,610	8.9	161	124	81
Disparity Reduction Aid (Calendar 2000)	215	0.7	13	5	5
HACA (Payable 2000)					
County HACA	851	2.9	53	51	43
City/Town HACA	1,122	3.8	69	49	47
School District HACA	0	0.0	0	5	5
Miscellaneous District HACA	12	0.0	1	1	6
Total	1,985	6.8	123	106	100
Criminal Justice Aid (Payable 2000)	73	0.2	4	5	6
Community Corrections Funding (2000)	261	0.9	16	15	14
Total Aids	29,230	100.0	1,806	1,555	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	2,171	100.0	134	105	90
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,171	100.0	134	105	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	387	72.0	24	18	14
Regular (Renters)	147	27.3	9	17	23
Targeting Refund	4	0.7	0	0	0
Total Property Tax Refunds	537	100.0	33	35	38
Total Aids/Credits	\$31,938	100.0	\$1,974	\$1,695	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$4,508	31.3%	\$279	\$274	\$276
City/Town Levy	2,687	18.6	166	150	175
School District Levy	6,662	46.2	412	354	416
Miscellaneous District Levy	554	3.8	34	27	178
Total Net Tax Capacity/Market Levy	\$14,411	100.0	\$891	\$805	\$1,045
Less Property Tax Credits	2,171		134	105	94
Net Property Taxes Payable	12,240		756	700	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,049,944		\$64,887	\$51,368	\$49,045
Net Tax Capacity (1999 Assessment)	11,315		699	636	780
C. Average NTC Tax Rate (Payable 2000)	0.982				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$9,253	41.8%	\$572	\$701	\$1,046
Sales/Use Tax (Calendar 1999)	5,307	23.9	328	423	593
Motor Vehicle Sales Tax (Calendar 1999)	1,989	9.0	123	109	105
Motor Vehicle License Tax (Calendar 1999)	2,134	9.6	132	120	118
Motor Fuels Tax (Calendar 1999)	2,578	11.6	159	124	120
Corporate Income Tax (Calendar 1999)	898	4.1	56	83	140
Total State Taxes	\$22,159	100.0	\$1,369	\$1,559	\$2,122

NOTE: The human service amounts were not available by county for the Human Services Board (Faribault and Martin.) The total for the Human Service Board is \$20.0 million, which was allocated to the counties on a per capita basis (\$8.512 million estimated to Faribault county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	FILLMORE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$16,932	43.5%	\$802	\$775	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	6,860	17.6	325	208	247
Minnesota Family Investment Program	118	0.3	6	10	18
General Assistance including GAMC	616	1.6	29	24	35
Social Services	2,551	6.5	121	138	144
Miscellaneous	229	0.6	11	14	17
Total	10,374	26.6	491	394	461
Highway Aid (Calendar 2000)					
County Aid	4,990	12.8	236	92	69
Municipal Aid	0	0.0	0	16	21
Township Aid	273	0.7	13	9	6
Total	5,262	13.5	249	118	96
Local Government Aid (Calendar 2000)	2,574	6.6	122	97	81
Disparity Reduction Aid (Calendar 2000)	596	1.5	28	6	5
HACA (Payable 2000)					
County HACA	1,114	2.9	53	45	43
City/Town HACA	1,564	4.0	74	49	47
School District HACA	172	0.4	8	5	5
Miscellaneous District HACA	8	0.0	0	0	6
Total	2,857	7.3	135	100	100
Criminal Justice Aid (Payable 2000)	78	0.2	4	5	6
Community Corrections Funding (2000)	286	0.7	14	13	14
Total Aids	38,961	100.0	1,845	1,509	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	2,062	100.0	98	91	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,062	100.0	98	91	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	512	69.7	24	13	14
Regular (Renters)	216	29.5	10	17	23
Targeting Refund	6	0.9	0	0	0
Total Property Tax Refunds	734	100.0	35	30	38
Total Aids/Credits	\$41,758	100.0	\$1,977	\$1,630	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$4,407	31.8%	\$209	\$249	\$276
City/Town Levy	3,506	25.3	166	160	175
School District Levy	5,465	39.4	259	359	416
Miscellaneous District Levy	492	3.6	23	31	178
Total Net Tax Capacity/Market Levy	\$13,870	100.0	\$657	\$799	\$1,045
Less Property Tax Credits	2,062		98	91	94
Net Property Taxes Payable	11,808		559	707	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$963,789		\$45,630	\$44,008	\$49,045
Net Tax Capacity (1999 Assessment)	9,983		473	609	780
C. Average NTC Tax Rate (Payable 2000)	1.142				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$16,514	52.5%	\$782	\$853	\$1,046
Sales/Use Tax (Calendar 1999)	6,533	20.8	309	419	593
Motor Vehicle Sales Tax (Calendar 1999)	2,384	7.6	113	107	105
Motor Vehicle License Tax (Calendar 1999)	2,487	7.9	118	117	118
Motor Fuels Tax (Calendar 1999)	2,548	8.1	121	124	120
Corporate Income Tax (Calendar 1999)	969	3.1	46	114	140
Total State Taxes	\$31,435	100.0	\$1,488	\$1,734	\$2,122

I. Major State Aids/Credits	FREEBORN			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$24,470	46.3%	\$751	\$775	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	8,049	15.2	247	208	247
Minnesota Family Investment Program	435	0.8	13	10	18
General Assistance including GAMC	491	0.9	15	24	35
Social Services	4,688	8.9	144	138	144
Miscellaneous	405	0.8	12	14	17
Total	14,068	26.6	432	394	461
Highway Aid (Calendar 2000)					
County Aid	4,215	8.0	129	92	69
Municipal Aid	604	1.1	19	16	21
Township Aid	456	0.9	14	9	6
Total	5,276	10.0	162	118	96
Local Government Aid (Calendar 2000)	4,977	9.4	153	97	81
Disparity Reduction Aid (Calendar 2000)	162	0.3	5	6	5
HACA (Payable 2000)					
County HACA	1,797	3.4	55	45	43
City/Town HACA	1,311	2.5	40	49	47
School District HACA	1	0.0	0	5	5
Miscellaneous District HACA	14	0.0	0	0	6
Total	3,123	5.9	96	100	100
Criminal Justice Aid (Payable 2000)	163	0.3	5	5	6
Community Corrections Funding (2000)	664	1.3	20	13	14
Total Aids	52,902	100.0	1,624	1,509	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	3,080	100.0	95	91	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	3,080	100.0	95	91	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	438	42.3	13	13	14
Regular (Renters)	588	56.8	18	17	23
Targeting Refund	9	0.9	0	0	0
Total Property Tax Refunds	1,034	100.0	32	30	38
Total Aids/Credits	\$57,017	100.0	\$1,750	\$1,630	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$7,291	31.2%	\$224	\$249	\$276
City/Town Levy	3,520	15.1	108	160	175
School District Levy	12,064	51.7	370	359	416
Miscellaneous District Levy	458	2.0	14	31	178
Total Net Tax Capacity/Market Levy	\$23,333	100.0	\$716	\$799	\$1,045
Less Property Tax Credits	3,080		95	91	94
Net Property Taxes Payable	20,253		622	707	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,432,458		\$43,962	\$44,008	\$49,045
Net Tax Capacity (1999 Assessment)	17,482		537	609	780
C. Average NTC Tax Rate (Payable 2000)	1.088				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$19,043	39.2%	\$584	\$853	\$1,046
Sales/Use Tax (Calendar 1999)	13,925	28.7	427	419	593
Motor Vehicle Sales Tax (Calendar 1999)	3,680	7.6	113	107	105
Motor Vehicle License Tax (Calendar 1999)	3,887	8.0	119	117	118
Motor Fuels Tax (Calendar 1999)	5,543	11.4	170	124	120
Corporate Income Tax (Calendar 1999)	2,511	5.2	77	114	140
Total State Taxes	\$48,590	100.0	\$1,491	\$1,734	\$2,122

I. Major State Aids/Credits	GOODHUE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$29,452	49.3%	\$667	\$775	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	9,236	15.5	209	208	247
Minnesota Family Investment Program	234	0.4	5	10	18
General Assistance including GAMC	858	1.4	19	24	35
Social Services	6,338	10.6	144	138	144
Miscellaneous	434	0.7	10	14	17
Total	17,100	28.7	388	394	461
Highway Aid (Calendar 2000)					
County Aid	4,149	7.0	94	92	69
Municipal Aid	685	1.1	16	16	21
Township Aid	1,029	1.7	23	9	6
Total	5,863	9.8	133	118	96
Local Government Aid (Calendar 2000)	1,910	3.2	43	97	81
Disparity Reduction Aid (Calendar 2000)	107	0.2	2	6	5
HACA (Payable 2000)					
County HACA	989	1.7	22	45	43
City/Town HACA	3,011	5.0	68	49	47
School District HACA	362	0.6	8	5	5
Miscellaneous District HACA	33	0.1	1	0	6
Total	4,395	7.4	100	100	100
Criminal Justice Aid (Payable 2000)	252	0.4	6	5	6
Community Corrections Funding (2000)	608	1.0	14	13	14
Total Aids	59,687	100.0	1,353	1,509	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	4,675	100.0	106	91	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	4,675	100.0	106	91	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	761	49.0	17	13	14
Regular (Renters)	774	49.8	18	17	23
Targeting Refund	19	1.2	0	0	0
Total Property Tax Refunds	1,555	100.0	35	30	38
Total Aids/Credits	\$65,916	100.0	\$1,494	\$1,630	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$17,042	29.9%	\$386	\$249	\$276
City/Town Levy	13,471	23.6	305	160	175
School District Levy	23,679	41.5	537	359	416
Miscellaneous District Levy	2,812	4.9	64	31	178
Total Net Tax Capacity/Market Levy	\$57,005	100.0	\$1,292	\$799	\$1,045
Less Property Tax Credits	4,675		106	91	94
Net Property Taxes Payable	52,330		1,186	707	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$2,656,409		\$60,199	\$44,008	\$49,045
Net Tax Capacity (1999 Assessment)	43,457		985	609	780
C. Average NTC Tax Rate (Payable 2000)	1.193				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$38,320	52.1%	\$868	\$853	\$1,046
Sales/Use Tax (Calendar 1999)	13,679	18.6	310	419	593
Motor Vehicle Sales Tax (Calendar 1999)	5,020	6.8	114	107	105
Motor Vehicle License Tax (Calendar 1999)	5,475	7.4	124	117	118
Motor Fuels Tax (Calendar 1999)	6,727	9.1	152	124	120
Corporate Income Tax (Calendar 1999)	4,350	5.9	99	114	140
Total State Taxes	\$73,570	100.0	\$1,667	\$1,734	\$2,122

I. Major State Aids/Credits	GRANT			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$6,355	45.8%	\$1,011	\$824	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	2,131	15.4	339	297	247
Minnesota Family Investment Program	42	0.3	7	14	18
General Assistance including GAMC	124	0.9	20	28	35
Social Services	1,181	8.5	188	181	144
Miscellaneous	84	0.6	13	15	17
Total	3,562	25.7	566	534	461
Highway Aid (Calendar 2000)					
County Aid	1,924	13.9	306	141	69
Municipal Aid	0	0.0	0	13	21
Township Aid	215	1.6	34	14	6
Total	2,139	15.4	340	168	96
Local Government Aid (Calendar 2000)	698	5.0	111	93	81
Disparity Reduction Aid (Calendar 2000)	17	0.1	3	2	5
HACA (Payable 2000)					
County HACA	673	4.9	107	53	43
City/Town HACA	256	1.8	41	36	47
School District HACA	55	0.4	9	9	5
Miscellaneous District HACA	24	0.2	4	3	6
Total	1,008	7.3	160	101	100
Criminal Justice Aid (Payable 2000)	31	0.2	5	5	6
Community Corrections Funding (2000)	58	0.4	9	15	14
Total Aids	13,868	100.0	2,205	1,741	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	804	98.5	128	87	90
Miscellaneous Credits	12	1.5	2	18	4
Total Property Tax Credits	816	100.0	130	105	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	165	68.2	26	14	14
Regular (Renters)	74	30.7	12	16	23
Targeting Refund	3	1.2	0	0	0
Total Property Tax Refunds	242	100.0	39	30	38
Total Aids/Credits	\$14,926	100.0	\$2,373	\$1,876	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$2,324	36.7%	\$370	\$278	\$276
City/Town Levy	1,060	16.7	169	120	175
School District Levy	2,736	43.2	435	331	416
Miscellaneous District Levy	209	3.3	33	30	178
Total Net Tax Capacity/Market Levy	\$6,329	100.0	\$1,006	\$759	\$1,045
Less Property Tax Credits	816		130	105	94
Net Property Taxes Payable	5,513		877	654	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$432,617		\$68,789	\$47,838	\$49,045
Net Tax Capacity (1999 Assessment)	4,547		723	600	780
C. Average NTC Tax Rate (Payable 2000)	1.123				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$3,739	42.9%	\$594	\$599	\$1,046
Sales/Use Tax (Calendar 1999)	1,719	19.7	273	425	593
Motor Vehicle Sales Tax (Calendar 1999)	802	9.2	128	107	105
Motor Vehicle License Tax (Calendar 1999)	903	10.4	144	115	118
Motor Fuels Tax (Calendar 1999)	1,279	14.7	203	145	120
Corporate Income Tax (Calendar 1999)	273	3.1	43	66	140
Total State Taxes	\$8,716	100.0	\$1,386	\$1,457	\$2,122

I. Major State Aids/Credits	HENNEPIN			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$664,632	41.1%	\$595	\$742	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	346,048	21.4	310	243	247
Minnesota Family Investment Program	32,238	2.0	29	22	18
General Assistance including GAMC	68,049	4.2	61	41	35
Social Services	187,856	11.6	168	137	144
Miscellaneous	29,405	1.8	26	19	17
Total	663,596	41.1	595	462	461
Highway Aid (Calendar 2000)					
County Aid	22,357	1.4	20	23	69
Municipal Aid	33,420	2.1	30	28	21
Township Aid	11	0.0	0	0	6
Total	55,789	3.5	50	51	96
Local Government Aid (Calendar 2000)	93,189	5.8	83	66	81
Disparity Reduction Aid (Calendar 2000)	884	0.1	1	1	5
HACA (Payable 2000)					
County HACA	39,419	2.4	35	37	43
City/Town HACA	62,276	3.9	56	49	47
School District HACA	1,134	0.1	1	3	5
Miscellaneous District HACA	12,702	0.8	11	10	6
Total	115,531	7.1	104	99	100
Criminal Justice Aid (Payable 2000)	8,271	0.5	7	7	6
Community Corrections Funding (2000)	14,360	0.9	13	13	14
Total Aids	1,616,252	100.0	1,448	1,441	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	101,527	100.0	91	91	90
Miscellaneous Credits	36	0.0	0	0	4
Total Property Tax Credits	101,563	100.0	91	92	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	19,163	32.3	17	14	14
Regular (Renters)	39,827	67.2	36	29	23
Targeting Refund	317	0.5	0	0	0
Total Property Tax Refunds	59,308	100.0	53	44	38
Total Aids/Credits	\$1,777,123	100.0	\$1,592	\$1,576	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$377,057	21.6%	\$338	\$271	\$276
City/Town Levy	274,401	15.7	246	199	175
School District Levy	633,407	36.3	567	479	416
Miscellaneous District Levy	461,440	26.4	413	301	178
Total Net Tax Capacity/Market Levy	\$1,746,304	100.0	\$1,565	\$1,250	\$1,045
Less Property Tax Credits	101,563		91	92	94
Net Property Taxes Payable	1,644,741		1,474	1,159	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$65,910,055		\$59,049	\$52,181	\$49,045
Net Tax Capacity (1999 Assessment)	1,244,150		1,115	922	780
C. Average NTC Tax Rate (Payable 2000)	1.239				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$1,761,240	50.1%	\$1,578	\$1,335	\$1,046
Sales/Use Tax (Calendar 1999)	1,082,651	30.8	970	739	593
Motor Vehicle Sales Tax (Calendar 1999)	115,081	3.3	103	101	105
Motor Vehicle License Tax (Calendar 1999)	135,089	3.8	121	118	118
Motor Fuels Tax (Calendar 1999)	122,999	3.5	110	107	120
Corporate Income Tax (Calendar 1999)	297,945	8.5	267	190	140
Total State Taxes	\$3,515,005	100.0	\$3,149	\$2,590	\$2,122

I. Major State Aids/Credits	HOUSTON			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$17,581	49.8%	\$892	\$775	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	5,094	14.4	258	208	247
Minnesota Family Investment Program	119	0.3	6	10	18
General Assistance including GAMC	358	1.0	18	24	35
Social Services	3,657	10.4	185	138	144
Miscellaneous	206	0.6	10	14	17
Total	9,434	26.7	478	394	461
Highway Aid (Calendar 2000)					
County Aid	3,417	9.7	173	92	69
Municipal Aid	0	0.0	0	16	21
Township Aid	150	0.4	8	9	6
Total	3,567	10.1	181	118	96
Local Government Aid (Calendar 2000)	1,772	5.0	90	97	81
Disparity Reduction Aid (Calendar 2000)	364	1.0	18	6	5
HACA (Payable 2000)					
County HACA	1,214	3.4	62	45	43
City/Town HACA	1,003	2.8	51	49	47
School District HACA	105	0.3	5	5	5
Miscellaneous District HACA	7	0.0	0	0	6
Total	2,330	6.6	118	100	100
Criminal Justice Aid (Payable 2000)	79	0.2	4	5	6
Community Corrections Funding (2000)	172	0.5	9	13	14
Total Aids	35,298	100.0	1,790	1,509	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	1,703	100.0	86	91	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,703	100.0	86	91	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	340	63.7	17	13	14
Regular (Renters)	185	34.6	9	17	23
Targeting Refund	9	1.7	0	0	0
Total Property Tax Refunds	533	100.0	27	30	38
Total Aids/Credits	\$37,534	100.0	\$1,904	\$1,630	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$3,955	33.2%	\$201	\$249	\$276
City/Town Levy	2,683	22.5	136	160	175
School District Levy	5,122	43.0	260	359	416
Miscellaneous District Levy	145	1.2	7	31	178
Total Net Tax Capacity/Market Levy	\$11,906	100.0	\$604	\$799	\$1,045
Less Property Tax Credits	1,703		86	91	94
Net Property Taxes Payable	10,203		517	707	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$786,774		\$39,901	\$44,008	\$49,045
Net Tax Capacity (1999 Assessment)	8,776		445	609	780
C. Average NTC Tax Rate (Payable 2000)	1.080				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$14,168	57.1%	\$719	\$853	\$1,046
Sales/Use Tax (Calendar 1999)	3,565	14.4	181	419	593
Motor Vehicle Sales Tax (Calendar 1999)	2,111	8.5	107	107	105
Motor Vehicle License Tax (Calendar 1999)	2,210	8.9	112	117	118
Motor Fuels Tax (Calendar 1999)	1,991	8.0	101	124	120
Corporate Income Tax (Calendar 1999)	763	3.1	39	114	140
Total State Taxes	\$24,808	100.0	\$1,258	\$1,734	\$2,122

I. Major State Aids/Credits	HUBBARD			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$12,880	48.9%	\$701	\$1,127	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	4,504	17.1	245	347	247
Minnesota Family Investment Program	278	1.1	15	42	18
General Assistance including GAMC	600	2.3	33	57	35
Social Services	2,477	9.4	135	183	144
Miscellaneous	236	0.9	13	17	17
Total	8,095	30.7	441	647	461
Highway Aid (Calendar 2000)					
County Aid	2,903	11.0	158	185	69
Municipal Aid	0	0.0	0	5	21
Township Aid	237	0.9	13	19	6
Total	3,140	11.9	171	209	96
Local Government Aid (Calendar 2000)	664	2.5	36	61	81
Disparity Reduction Aid (Calendar 2000)	0	0.0	0	4	5
HACA (Payable 2000)					
County HACA	831	3.2	45	24	43
City/Town HACA	367	1.4	20	19	47
School District HACA	109	0.4	6	10	5
Miscellaneous District HACA	10	0.0	1	0	6
Total	1,316	5.0	72	53	100
Criminal Justice Aid (Payable 2000)	105	0.4	6	6	6
Community Corrections Funding (2000)	145	0.6	8	21	14
Total Aids	26,345	100.0	1,434	2,129	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	1,536	100.0	84	59	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,536	100.0	84	59	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	260	49.5	14	12	14
Regular (Renters)	219	41.7	12	13	23
Targeting Refund	46	8.8	3	1	0
Total Property Tax Refunds	525	100.0	29	26	38
Total Aids/Credits	\$28,406	100.0	\$1,546	\$2,214	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$4,871	29.7%	\$265	\$310	\$276
City/Town Levy	2,220	13.5	121	84	175
School District Levy	8,704	53.1	474	318	416
Miscellaneous District Levy	604	3.7	33	19	178
Total Net Tax Capacity/Market Levy	\$16,399	100.0	\$892	\$730	\$1,045
Less Property Tax Credits	1,536		84	59	94
Net Property Taxes Payable	14,863		809	671	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,031,628		\$56,140	\$36,713	\$49,045
Net Tax Capacity (1999 Assessment)	14,230		774	524	780
C. Average NTC Tax Rate (Payable 2000)	1.017				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$8,694	37.8%	\$473	\$494	\$1,046
Sales/Use Tax (Calendar 1999)	6,707	29.2	365	430	593
Motor Vehicle Sales Tax (Calendar 1999)	1,947	8.5	106	97	105
Motor Vehicle License Tax (Calendar 1999)	2,060	9.0	112	106	118
Motor Fuels Tax (Calendar 1999)	2,660	11.6	145	128	120
Corporate Income Tax (Calendar 1999)	939	4.1	51	55	140
Total State Taxes	\$23,006	100.0	\$1,252	\$1,310	\$2,122

I. Major State Aids/Credits	ISANTI			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$27,680	57.6%	\$885	\$972	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	6,031	12.6	193	232	247
Minnesota Family Investment Program	383	0.8	12	13	18
General Assistance including GAMC	783	1.6	25	27	35
Social Services	4,824	10.0	154	139	144
Miscellaneous	519	1.1	17	13	17
Total	12,540	26.1	401	424	461
Highway Aid (Calendar 2000)					
County Aid	2,410	5.0	77	113	69
Municipal Aid	248	0.5	8	4	21
Township Aid	204	0.4	7	7	6
Total	2,862	6.0	91	125	96
Local Government Aid (Calendar 2000)	1,015	2.1	32	40	81
Disparity Reduction Aid (Calendar 2000)	87	0.2	3	1	5
HACA (Payable 2000)					
County HACA	2,152	4.5	69	60	43
City/Town HACA	773	1.6	25	25	47
School District HACA	211	0.4	7	15	5
Miscellaneous District HACA	7	0.0	0	0	6
Total	3,143	6.5	100	101	100
Criminal Justice Aid (Payable 2000)	151	0.3	5	6	6
Community Corrections Funding (2000)	562	1.2	18	18	14
Total Aids	48,040	100.0	1,535	1,686	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	2,912	100.0	93	86	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,912	100.0	93	87	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	512	54.8	16	18	14
Regular (Renters)	416	44.4	13	13	23
Targeting Refund	8	0.8	0	0	0
Total Property Tax Refunds	935	100.0	30	32	38
Total Aids/Credits	\$51,887	100.0	\$1,658	\$1,805	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$7,846	34.1%	\$251	\$289	\$276
City/Town Levy	4,901	21.3	157	119	175
School District Levy	9,709	42.2	310	301	416
Miscellaneous District Levy	573	2.5	18	21	178
Total Net Tax Capacity/Market Levy	\$23,029	100.0	\$736	\$730	\$1,045
Less Property Tax Credits	2,912		93	87	94
Net Property Taxes Payable	20,117		643	644	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,192,467		\$38,114	\$39,007	\$49,045
Net Tax Capacity (1999 Assessment)	15,050		481	499	780
C. Average NTC Tax Rate (Payable 2000)	1.279				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$20,426	47.4%	\$653	\$689	\$1,046
Sales/Use Tax (Calendar 1999)	10,404	24.1	333	302	593
Motor Vehicle Sales Tax (Calendar 1999)	3,478	8.1	111	114	105
Motor Vehicle License Tax (Calendar 1999)	3,706	8.6	118	123	118
Motor Fuels Tax (Calendar 1999)	3,550	8.2	113	172	120
Corporate Income Tax (Calendar 1999)	1,529	3.5	49	51	140
Total State Taxes	\$43,093	100.0	\$1,377	\$1,450	\$2,122

I. Major State Aids/Credits	ITASCA			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$35,890	47.1%	\$816	\$804	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	12,480	16.4	284	315	247
Minnesota Family Investment Program	643	0.8	15	18	18
General Assistance including GAMC	1,612	2.1	37	44	35
Social Services	8,189	10.8	186	180	144
Miscellaneous	760	1.0	17	24	17
Total	23,685	31.1	538	581	461
Highway Aid (Calendar 2000)					
County Aid	6,740	8.9	153	125	69
Municipal Aid	363	0.5	8	20	21
Township Aid	186	0.2	4	3	6
Total	7,289	9.6	166	148	96
Local Government Aid (Calendar 2000)	4,014	5.3	91	154	81
Disparity Reduction Aid (Calendar 2000)	336	0.4	8	40	5
HACA (Payable 2000)					
County HACA	1,971	2.6	45	55	43
City/Town HACA	1,882	2.5	43	54	47
School District HACA	0	0.0	0	6	5
Miscellaneous District HACA	62	0.1	1	1	6
Total	3,916	5.1	89	116	100
Criminal Justice Aid (Payable 2000)	225	0.3	5	6	6
Community Corrections Funding (2000)	782	1.0	18	18	14
Total Aids	76,137	100.0	1,731	1,867	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	3,288	46.6	75	69	90
Miscellaneous Credits	3,766	53.4	86	45	4
Total Property Tax Credits	7,054	100.0	160	114	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	263	24.4	6	9	14
Regular (Renters)	738	68.3	17	19	23
Targeting Refund	80	7.4	2	0	0
Total Property Tax Refunds	1,081	100.0	25	28	38
Total Aids/Credits	\$84,272	100.0	\$1,916	\$2,009	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$17,926	36.6%	\$407	\$336	\$276
City/Town Levy	12,050	24.6	274	150	175
School District Levy	16,811	34.3	382	264	416
Miscellaneous District Levy	2,255	4.6	51	57	178
Total Net Tax Capacity/Market Levy	\$49,042	100.0	\$1,115	\$807	\$1,045
Less Property Tax Credits	7,054		160	114	94
Net Property Taxes Payable	41,988		954	693	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$2,069,200		\$47,036	\$37,084	\$49,045
Net Tax Capacity (1999 Assessment)	35,408		805	562	780
C. Average NTC Tax Rate (Payable 2000)	1.155				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$27,441	41.8%	\$624	\$672	\$1,046
Sales/Use Tax (Calendar 1999)	19,114	29.1	434	497	593
Motor Vehicle Sales Tax (Calendar 1999)	5,098	7.8	116	108	105
Motor Vehicle License Tax (Calendar 1999)	5,525	8.4	126	115	118
Motor Fuels Tax (Calendar 1999)	5,383	8.2	122	129	120
Corporate Income Tax (Calendar 1999)	3,130	4.8	71	82	140
Total State Taxes	\$65,692	100.0	\$1,493	\$1,604	\$2,122

I. Major State Aids/Credits	JACKSON			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$7,756	38.1%	\$688	\$822	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	3,136	15.4	278	301	247
Minnesota Family Investment Program	103	0.5	9	9	18
General Assistance including GAMC	152	0.7	13	19	35
Social Services	1,462	7.2	130	156	144
Miscellaneous	111	0.5	10	15	17
Total	4,964	24.4	441	499	461
Highway Aid (Calendar 2000)					
County Aid	3,386	16.6	300	211	69
Municipal Aid	0	0.0	0	8	21
Township Aid	419	2.1	37	26	6
Total	3,804	18.7	338	245	96
Local Government Aid (Calendar 2000)	1,720	8.4	153	131	81
Disparity Reduction Aid (Calendar 2000)	153	0.8	14	10	5
HACA (Payable 2000)					
County HACA	916	4.5	81	65	43
City/Town HACA	789	3.9	70	55	47
School District HACA	62	0.3	6	4	5
Miscellaneous District HACA	17	0.1	1	1	6
Total	1,784	8.8	158	125	100
Criminal Justice Aid (Payable 2000)	47	0.2	4	4	6
Community Corrections Funding (2000)	136	0.7	12	14	14
Total Aids	20,364	100.0	1,807	1,851	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	1,745	100.0	155	114	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,745	100.0	155	114	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	269	69.3	24	19	14
Regular (Renters)	117	30.0	10	14	23
Targeting Refund	3	0.7	0	1	0
Total Property Tax Refunds	389	100.0	34	33	38
Total Aids/Credits	\$22,498	100.0	\$1,997	\$1,999	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$4,941	42.0%	\$438	\$313	\$276
City/Town Levy	1,599	13.6	142	142	175
School District Levy	4,852	41.3	431	388	416
Miscellaneous District Levy	362	3.1	32	36	178
Total Net Tax Capacity/Market Levy	\$11,755	100.0	\$1,043	\$879	\$1,045
Less Property Tax Credits	1,745		155	114	94
Net Property Taxes Payable	10,009		888	765	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$936,830		\$83,141	\$60,521	\$49,045
Net Tax Capacity (1999 Assessment)	10,222		907	705	780
C. Average NTC Tax Rate (Payable 2000)	0.962				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$8,562	49.3%	\$760	\$606	\$1,046
Sales/Use Tax (Calendar 1999)	2,747	15.8	244	365	593
Motor Vehicle Sales Tax (Calendar 1999)	1,342	7.7	119	115	105
Motor Vehicle License Tax (Calendar 1999)	1,437	8.3	128	124	118
Motor Fuels Tax (Calendar 1999)	2,595	15.0	230	147	120
Corporate Income Tax (Calendar 1999)	671	3.9	60	72	140
Total State Taxes	\$17,353	100.0	\$1,540	\$1,430	\$2,122

I. Major State Aids/Credits	KANABEC			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$13,808	56.1%	\$921	\$972	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	3,081	12.5	205	232	247
Minnesota Family Investment Program	174	0.7	12	13	18
General Assistance including GAMC	366	1.5	24	27	35
Social Services	2,109	8.6	141	139	144
Miscellaneous	183	0.7	12	13	17
Total	5,913	24.0	394	424	461
Highway Aid (Calendar 2000)					
County Aid	2,051	8.3	137	113	69
Municipal Aid	0	0.0	0	4	21
Township Aid	137	0.6	9	7	6
Total	2,188	8.9	146	125	96
Local Government Aid (Calendar 2000)	625	2.5	42	40	81
Disparity Reduction Aid (Calendar 2000)	9	0.0	1	1	5
HACA (Payable 2000)					
County HACA	1,209	4.9	81	60	43
City/Town HACA	247	1.0	16	25	47
School District HACA	249	1.0	17	15	5
Miscellaneous District HACA	3	0.0	0	0	6
Total	1,706	6.9	114	101	100
Criminal Justice Aid (Payable 2000)	85	0.3	6	6	6
Community Corrections Funding (2000)	277	1.1	18	18	14
Total Aids	24,613	100.0	1,641	1,686	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	1,107	100.0	74	86	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,107	100.0	74	87	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	264	50.2	18	18	14
Regular (Renters)	260	49.4	17	13	23
Targeting Refund	2	0.5	0	0	0
Total Property Tax Refunds	526	100.0	35	32	38
Total Aids/Credits	\$26,246	100.0	\$1,750	\$1,805	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$4,484	51.2%	\$299	\$289	\$276
City/Town Levy	809	9.2	54	119	175
School District Levy	3,279	37.5	219	301	416
Miscellaneous District Levy	183	2.1	12	21	178
Total Net Tax Capacity/Market Levy	\$8,756	100.0	\$584	\$730	\$1,045
Less Property Tax Credits	1,107		74	87	94
Net Property Taxes Payable	7,649		510	644	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$502,305		\$33,496	\$39,007	\$49,045
Net Tax Capacity (1999 Assessment)	5,607		374	499	780
C. Average NTC Tax Rate (Payable 2000)	1.283				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$8,924	47.7%	\$595	\$689	\$1,046
Sales/Use Tax (Calendar 1999)	3,869	20.7	258	302	593
Motor Vehicle Sales Tax (Calendar 1999)	1,593	8.5	106	114	105
Motor Vehicle License Tax (Calendar 1999)	1,694	9.1	113	123	118
Motor Fuels Tax (Calendar 1999)	1,962	10.5	131	172	120
Corporate Income Tax (Calendar 1999)	668	3.6	45	51	140
Total State Taxes	\$18,711	100.0	\$1,248	\$1,450	\$2,122

I. Major State Aids/Credits	KANDIYOHI			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$32,360	45.5%	\$785	\$866	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	11,607	16.3	282	252	247
Minnesota Family Investment Program	627	0.9	15	11	18
General Assistance including GAMC	1,059	1.5	26	18	35
Social Services	10,518	14.8	255	176	144
Miscellaneous	950	1.3	23	16	17
Total	24,761	34.8	601	474	461
Highway Aid (Calendar 2000)					
County Aid	4,225	5.9	103	122	69
Municipal Aid	637	0.9	15	13	21
Township Aid	360	0.5	9	16	6
Total	5,222	7.3	127	151	96
Local Government Aid (Calendar 2000)	3,499	4.9	85	95	81
Disparity Reduction Aid (Calendar 2000)	54	0.1	1	4	5
HACA (Payable 2000)					
County HACA	2,515	3.5	61	57	43
City/Town HACA	1,425	2.0	35	49	47
School District HACA	424	0.6	10	9	5
Miscellaneous District HACA	27	0.0	1	1	6
Total	4,392	6.2	107	116	100
Criminal Justice Aid (Payable 2000)	225	0.3	5	5	6
Community Corrections Funding (2000)	618	0.9	15	14	14
Total Aids	71,129	100.0	1,726	1,724	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	3,739	100.0	91	102	90
Miscellaneous Credits	2	0.0	0	0	4
Total Property Tax Credits	3,741	100.0	91	102	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	732	42.9	18	19	14
Regular (Renters)	961	56.4	23	18	23
Targeting Refund	12	0.7	0	0	0
Total Property Tax Refunds	1,706	100.0	41	37	38
Total Aids/Credits	\$76,576	100.0	\$1,859	\$1,863	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$13,840	39.2%	\$336	\$292	\$276
City/Town Levy	4,828	13.7	117	157	175
School District Levy	15,678	44.4	381	348	416
Miscellaneous District Levy	941	2.7	23	29	178
Total Net Tax Capacity/Market Levy	\$35,288	100.0	\$856	\$827	\$1,045
Less Property Tax Credits	3,741		91	102	94
Net Property Taxes Payable	31,547		766	724	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,950,687		\$47,343	\$50,527	\$49,045
Net Tax Capacity (1999 Assessment)	25,513		619	614	780
C. Average NTC Tax Rate (Payable 2000)	1.200				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$29,308	40.7%	\$711	\$694	\$1,046
Sales/Use Tax (Calendar 1999)	23,916	33.2	580	403	593
Motor Vehicle Sales Tax (Calendar 1999)	4,569	6.3	111	115	105
Motor Vehicle License Tax (Calendar 1999)	5,152	7.1	125	129	118
Motor Fuels Tax (Calendar 1999)	5,172	7.2	126	122	120
Corporate Income Tax (Calendar 1999)	3,958	5.5	96	90	140
Total State Taxes	\$72,075	100.0	\$1,749	\$1,553	\$2,122

I. Major State Aids/Credits	KITTSOON			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$4,590	35.8%	\$869	\$1,026	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	2,249	17.5	426	347	247
Minnesota Family Investment Program	43	0.3	8	13	18
General Assistance including GAMC	142	1.1	27	29	35
Social Services	622	4.8	118	186	144
Miscellaneous	43	0.3	8	18	17
Total	3,099	24.2	586	594	461
Highway Aid (Calendar 2000)					
County Aid	2,766	21.6	523	275	69
Municipal Aid	0	0.0	0	15	21
Township Aid	776	6.1	147	46	6
Total	3,542	27.6	670	336	96
Local Government Aid (Calendar 2000)	670	5.2	127	113	81
Disparity Reduction Aid (Calendar 2000)	13	0.1	2	8	5
HACA (Payable 2000)					
County HACA	410	3.2	78	55	43
City/Town HACA	296	2.3	56	50	47
School District HACA	56	0.4	11	16	5
Miscellaneous District HACA	95	0.7	18	8	6
Total	857	6.7	162	128	100
Criminal Justice Aid (Payable 2000)	23	0.2	4	5	6
Community Corrections Funding (2000)	30	0.2	6	17	14
Total Aids	12,825	100.0	2,427	2,227	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	525	100.0	99	83	90
Miscellaneous Credits	0	0.0	0	11	4
Total Property Tax Credits	525	100.0	99	94	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	74	64.2	14	13	14
Regular (Renters)	41	35.5	8	12	23
Targeting Refund	0	0.4	0	0	0
Total Property Tax Refunds	116	100.0	22	25	38
Total Aids/Credits	\$13,465	100.0	\$2,548	\$2,346	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$2,032	30.0%	\$385	\$294	\$276
City/Town Levy	790	11.7	149	139	175
School District Levy	3,814	56.3	722	341	416
Miscellaneous District Levy	141	2.1	27	29	178
Total Net Tax Capacity/Market Levy	\$6,777	100.0	\$1,282	\$804	\$1,045
Less Property Tax Credits	525		99	94	94
Net Property Taxes Payable	6,252		1,183	709	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$447,777		\$84,726	\$46,663	\$49,045
Net Tax Capacity (1999 Assessment)	6,865		1,299	595	780
C. Average NTC Tax Rate (Payable 2000)	0.740				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$3,327	46.6%	\$629	\$644	\$1,046
Sales/Use Tax (Calendar 1999)	1,311	18.3	248	303	593
Motor Vehicle Sales Tax (Calendar 1999)	665	9.3	126	112	105
Motor Vehicle License Tax (Calendar 1999)	752	10.5	142	121	118
Motor Fuels Tax (Calendar 1999)	905	12.7	171	142	120
Corporate Income Tax (Calendar 1999)	186	2.6	35	64	140
Total State Taxes	\$7,146	100.0	\$1,352	\$1,387	\$2,122

I. Major State Aids/Credits	KOOCHICHING			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$13,724	45.0%	\$956	\$804	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	4,911	16.1	342	315	247
Minnesota Family Investment Program	261	0.9	18	18	18
General Assistance including GAMC	646	2.1	45	44	35
Social Services	2,566	8.4	179	180	144
Miscellaneous	344	1.1	24	24	17
Total	8,727	28.6	608	581	461
Highway Aid (Calendar 2000)					
County Aid	3,605	11.8	251	125	69
Municipal Aid	269	0.9	19	20	21
Township Aid	83	0.3	6	3	6
Total	3,958	13.0	276	148	96
Local Government Aid (Calendar 2000)	2,551	8.4	178	154	81
Disparity Reduction Aid (Calendar 2000)	449	1.5	31	40	5
HACA (Payable 2000)					
County HACA	66	0.2	5	55	43
City/Town HACA	582	1.9	41	54	47
School District HACA	40	0.1	3	6	5
Miscellaneous District HACA	13	0.0	1	1	6
Total	700	2.3	49	116	100
Criminal Justice Aid (Payable 2000)	95	0.3	7	6	6
Community Corrections Funding (2000)	295	1.0	21	18	14
Total Aids	30,500	100.0	2,125	1,867	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	887	99.2	62	69	90
Miscellaneous Credits	7	0.8	0	45	4
Total Property Tax Credits	894	100.0	62	114	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	83	28.4	6	9	14
Regular (Renters)	206	71.0	14	19	23
Targeting Refund	2	0.7	0	0	0
Total Property Tax Refunds	291	100.0	20	28	38
Total Aids/Credits	\$31,684	100.0	\$2,207	\$2,009	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$2,677	32.4%	\$186	\$336	\$276
City/Town Levy	1,784	21.6	124	150	175
School District Levy	3,757	45.4	262	264	416
Miscellaneous District Levy	54	0.6	4	57	178
Total Net Tax Capacity/Market Levy	\$8,271	100.0	\$576	\$807	\$1,045
Less Property Tax Credits	894		62	114	94
Net Property Taxes Payable	7,377		514	693	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$460,211		\$32,059	\$37,084	\$49,045
Net Tax Capacity (1999 Assessment)	7,251		505	562	780
C. Average NTC Tax Rate (Payable 2000)	0.984				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$9,281	43.2%	\$647	\$672	\$1,046
Sales/Use Tax (Calendar 1999)	5,777	26.9	402	497	593
Motor Vehicle Sales Tax (Calendar 1999)	1,683	7.8	117	108	105
Motor Vehicle License Tax (Calendar 1999)	1,907	8.9	133	115	118
Motor Fuels Tax (Calendar 1999)	1,671	7.8	116	129	120
Corporate Income Tax (Calendar 1999)	1,158	5.4	81	82	140
Total State Taxes	\$21,477	100.0	\$1,496	\$1,604	\$2,122

I. Major State Aids/Credits	LAC-QUI-PARLE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$9,695	47.2%	\$1,202	\$971	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	3,122	15.2	387	351	247
Minnesota Family Investment Program	41	0.2	5	7	18
General Assistance including GAMC	199	1.0	25	22	35
Social Services	1,387	6.8	172	163	144
Miscellaneous	111	0.5	14	17	17
Total	4,860	23.7	602	560	461
Highway Aid (Calendar 2000)					
County Aid	2,771	13.5	343	248	69
Municipal Aid	0	0.0	0	4	21
Township Aid	386	1.9	48	35	6
Total	3,157	15.4	391	287	96
Local Government Aid (Calendar 2000)	1,171	5.7	145	146	81
Disparity Reduction Aid (Calendar 2000)	156	0.8	19	19	5
HACA (Payable 2000)					
County HACA	692	3.4	86	92	43
City/Town HACA	604	2.9	75	61	47
School District HACA	50	0.2	6	10	5
Miscellaneous District HACA	19	0.1	2	2	6
Total	1,365	6.6	169	165	100
Criminal Justice Aid (Payable 2000)	36	0.2	4	4	6
Community Corrections Funding (2000)	109	0.5	14	13	14
Total Aids	20,550	100.0	2,547	2,166	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	914	100.0	113	107	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	914	100.0	113	107	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	154	63.0	19	26	14
Regular (Renters)	86	35.3	11	14	23
Targeting Refund	4	1.7	1	0	0
Total Property Tax Refunds	244	100.0	30	40	38
Total Aids/Credits	\$21,708	100.0	\$2,691	\$2,312	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$2,249	34.6%	\$279	\$321	\$276
City/Town Levy	1,167	18.0	145	158	175
School District Levy	2,926	45.1	363	351	416
Miscellaneous District Levy	148	2.3	18	29	178
Total Net Tax Capacity/Market Levy	\$6,491	100.0	\$805	\$859	\$1,045
Less Property Tax Credits	914		113	107	94
Net Property Taxes Payable	5,577		691	753	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$513,763		\$63,687	\$56,309	\$49,045
Net Tax Capacity (1999 Assessment)	5,070		628	606	780
C. Average NTC Tax Rate (Payable 2000)	1.050				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$4,130	41.8%	\$512	\$689	\$1,046
Sales/Use Tax (Calendar 1999)	1,955	19.8	242	291	593
Motor Vehicle Sales Tax (Calendar 1999)	1,022	10.3	127	117	105
Motor Vehicle License Tax (Calendar 1999)	1,106	11.2	137	130	118
Motor Fuels Tax (Calendar 1999)	1,264	12.8	157	139	120
Corporate Income Tax (Calendar 1999)	414	4.2	51	59	140
Total State Taxes	\$9,889	100.0	\$1,226	\$1,424	\$2,122

I. Major State Aids/Credits	LAKE			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$9,496	43.5%	\$859	\$804	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	3,037	13.9	275	315	247
Minnesota Family Investment Program	81	0.4	7	18	18
General Assistance including GAMC	309	1.4	28	44	35
Social Services	1,795	8.2	162	180	144
Miscellaneous	252	1.2	23	24	17
Total	5,473	25.1	495	581	461
Highway Aid (Calendar 2000)					
County Aid	3,099	14.2	280	125	69
Municipal Aid	0	0.0	0	20	21
Township Aid	58	0.3	5	3	6
Total	3,158	14.5	286	148	96
Local Government Aid (Calendar 2000)	1,500	6.9	136	154	81
Disparity Reduction Aid (Calendar 2000)	270	1.2	24	40	5
HACA (Payable 2000)					
County HACA	1,164	5.3	105	55	43
City/Town HACA	538	2.5	49	54	47
School District HACA	0	0.0	0	6	5
Miscellaneous District HACA	11	0.1	1	1	6
Total	1,713	7.8	155	116	100
Criminal Justice Aid (Payable 2000)	45	0.2	4	6	6
Community Corrections Funding (2000)	174	0.8	16	18	14
Total Aids	21,829	100.0	1,974	1,867	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	1,031	49.2	93	69	90
Miscellaneous Credits	1,065	50.8	96	45	4
Total Property Tax Credits	2,095	100.0	189	114	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	34	20.1	3	9	14
Regular (Renters)	136	79.8	12	19	23
Targeting Refund	0	0.2	0	0	0
Total Property Tax Refunds	171	100.0	15	28	38
Total Aids/Credits	\$24,095	100.0	\$2,179	\$2,009	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$4,053	44.1%	\$367	\$336	\$276
City/Town Levy	1,500	16.3	136	150	175
School District Levy	2,754	30.0	249	264	416
Miscellaneous District Levy	883	9.6	80	57	178
Total Net Tax Capacity/Market Levy	\$9,190	100.0	\$831	\$807	\$1,045
Less Property Tax Credits	2,095		189	114	94
Net Property Taxes Payable	7,094		642	693	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$488,437		\$44,170	\$37,084	\$49,045
Net Tax Capacity (1999 Assessment)	6,658		602	562	780
C. Average NTC Tax Rate (Payable 2000)	1.022				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$6,676	37.8%	\$604	\$672	\$1,046
Sales/Use Tax (Calendar 1999)	5,717	32.4	517	497	593
Motor Vehicle Sales Tax (Calendar 1999)	1,272	7.2	115	108	105
Motor Vehicle License Tax (Calendar 1999)	1,359	7.7	123	115	118
Motor Fuels Tax (Calendar 1999)	1,969	11.2	178	129	120
Corporate Income Tax (Calendar 1999)	654	3.7	59	82	140
Total State Taxes	\$17,647	100.0	\$1,596	\$1,604	\$2,122

I. Major State Aids/Credits	LAKE of the WOODS			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$4,273	42.6%	\$945	\$1,127	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	1,272	12.7	281	347	247
Minnesota Family Investment Program	18	0.2	4	42	18
General Assistance including GAMC	158	1.6	35	57	35
Social Services	593	5.9	131	183	144
Miscellaneous	55	0.5	12	17	17
Total	2,096	20.9	464	647	461
Highway Aid (Calendar 2000)					
County Aid	2,567	25.6	568	185	69
Municipal Aid	0	0.0	0	5	21
Township Aid	204	2.0	45	19	6
Total	2,771	27.6	613	209	96
Local Government Aid (Calendar 2000)	278	2.8	61	61	81
Disparity Reduction Aid (Calendar 2000)	23	0.2	5	4	5
HACA (Payable 2000)					
County HACA	337	3.4	74	24	43
City/Town HACA	141	1.4	31	19	47
School District HACA	46	0.5	10	10	5
Miscellaneous District HACA	2	0.0	0	0	6
Total	526	5.2	116	53	100
Criminal Justice Aid (Payable 2000)	21	0.2	5	6	6
Community Corrections Funding (2000)	51	0.5	11	21	14
Total Aids	10,038	100.0	2,220	2,129	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	317	99.6	70	59	90
Miscellaneous Credits	1	0.4	0	0	4
Total Property Tax Credits	318	100.0	70	59	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	51	55.5	11	12	14
Regular (Renters)	41	44.1	9	13	23
Targeting Refund	0	0.5	0	1	0
Total Property Tax Refunds	92	100.0	20	26	38
Total Aids/Credits	\$10,449	100.0	\$2,311	\$2,214	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$1,422	43.6%	\$314	\$310	\$276
City/Town Levy	262	8.0	58	84	175
School District Levy	1,571	48.1	347	318	416
Miscellaneous District Levy	9	0.3	2	19	178
Total Net Tax Capacity/Market Levy	\$3,263	100.0	\$722	\$730	\$1,045
Less Property Tax Credits	318		70	59	94
Net Property Taxes Payable	2,945		651	671	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$181,719		\$40,185	\$36,713	\$49,045
Net Tax Capacity (1999 Assessment)	2,237		495	524	780
C. Average NTC Tax Rate (Payable 2000)	1.309				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$2,175	35.2%	\$481	\$494	\$1,046
Sales/Use Tax (Calendar 1999)	2,087	33.8	462	430	593
Motor Vehicle Sales Tax (Calendar 1999)	499	8.1	110	97	105
Motor Vehicle License Tax (Calendar 1999)	538	8.7	119	106	118
Motor Fuels Tax (Calendar 1999)	656	10.6	145	128	120
Corporate Income Tax (Calendar 1999)	228	3.7	50	55	140
Total State Taxes	\$6,184	100.0	\$1,367	\$1,310	\$2,122

I. Major State Aids/Credits	LE SUEUR			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$23,199	54.9%	\$912	\$733	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	5,928	14.0	233	233	247
Minnesota Family Investment Program	199	0.5	8	10	18
General Assistance including GAMC	368	0.9	14	20	35
Social Services	3,346	7.9	132	141	144
Miscellaneous	302	0.7	12	12	17
Total	10,143	24.0	399	416	461
Highway Aid (Calendar 2000)					
County Aid	2,858	6.8	112	123	69
Municipal Aid	0	0.0	0	15	21
Township Aid	163	0.4	6	12	6
Total	3,021	7.1	119	151	96
Local Government Aid (Calendar 2000)	2,154	5.1	85	124	81
Disparity Reduction Aid (Calendar 2000)	181	0.4	7	5	5
HACA (Payable 2000)					
County HACA	1,843	4.4	72	51	43
City/Town HACA	1,035	2.4	41	49	47
School District HACA	280	0.7	11	5	5
Miscellaneous District HACA	17	0.0	1	1	6
Total	3,175	7.5	125	106	100
Criminal Justice Aid (Payable 2000)	103	0.2	4	5	6
Community Corrections Funding (2000)	305	0.7	12	15	14
Total Aids	42,281	100.0	1,663	1,555	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	2,763	100.0	109	105	90
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,763	100.0	109	105	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	543	65.0	21	18	14
Regular (Renters)	284	34.0	11	17	23
Targeting Refund	9	1.0	0	0	0
Total Property Tax Refunds	835	100.0	33	35	38
Total Aids/Credits	\$45,879	100.0	\$1,804	\$1,695	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$6,591	33.7%	\$259	\$274	\$276
City/Town Levy	3,498	17.9	138	150	175
School District Levy	8,912	45.5	350	354	416
Miscellaneous District Levy	584	3.0	23	27	178
Total Net Tax Capacity/Market Levy	\$19,585	100.0	\$770	\$805	\$1,045
Less Property Tax Credits	2,763		109	105	94
Net Property Taxes Payable	16,822		662	700	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,258,236		\$49,486	\$51,368	\$49,045
Net Tax Capacity (1999 Assessment)	15,323		603	636	780
C. Average NTC Tax Rate (Payable 2000)	1.057				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$17,759	51.3%	\$698	\$701	\$1,046
Sales/Use Tax (Calendar 1999)	5,702	16.5	224	423	593
Motor Vehicle Sales Tax (Calendar 1999)	2,974	8.6	117	109	105
Motor Vehicle License Tax (Calendar 1999)	3,279	9.5	129	120	118
Motor Fuels Tax (Calendar 1999)	2,950	8.5	116	124	120
Corporate Income Tax (Calendar 1999)	1,963	5.7	77	83	140
Total State Taxes	\$34,626	100.0	\$1,362	\$1,559	\$2,122

I. Major State Aids/Credits	LINCOLN			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$5,197	41.1%	\$808	\$822	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance				301	247
Minnesota Family Investment Program		See Note		9	18
General Assistance including GAMC				19	35
Social Services				156	144
Miscellaneous				15	17
Total	3,158	25.0	491	499	461
Highway Aid (Calendar 2000)					
County Aid	2,073	16.4	322	211	69
Municipal Aid	0	0.0	0	8	21
Township Aid	268	2.1	42	26	6
Total	2,341	18.5	364	245	96
Local Government Aid (Calendar 2000)	742	5.9	115	131	81
Disparity Reduction Aid (Calendar 2000)	86	0.7	13	10	5
HACA (Payable 2000)					
County HACA	684	5.4	106	65	43
City/Town HACA	366	2.9	57	55	47
School District HACA	0	0.0	0	4	5
Miscellaneous District HACA	8	0.1	1	1	6
Total	1,057	8.4	164	125	100
Criminal Justice Aid (Payable 2000)	21	0.2	3	4	6
Community Corrections Funding (2000)	52	0.4	8	14	14
Total Aids	12,655	100.0	1,968	1,851	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	521	100.0	81	114	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	521	100.0	81	114	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	130	72.9	20	19	14
Regular (Renters)	47	26.1	7	14	23
Targeting Refund	2	1.0	0	1	0
Total Property Tax Refunds	179	100.0	28	33	38
Total Aids/Credits	\$13,354	100.0	\$2,077	\$1,999	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$2,641	49.2%	\$411	\$313	\$276
City/Town Levy	780	14.5	121	142	175
School District Levy	1,898	35.4	295	388	416
Miscellaneous District Levy	49	0.9	8	36	178
Total Net Tax Capacity/Market Levy	\$5,367	100.0	\$835	\$879	\$1,045
Less Property Tax Credits	521		81	114	94
Net Property Taxes Payable	4,846		754	765	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$365,876		\$56,910	\$60,521	\$49,045
Net Tax Capacity (1999 Assessment)	4,694		730	705	780
C. Average NTC Tax Rate (Payable 2000)	0.992				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$2,650	39.8%	\$412	\$606	\$1,046
Sales/Use Tax (Calendar 1999)	1,473	22.1	229	365	593
Motor Vehicle Sales Tax (Calendar 1999)	750	11.2	117	115	105
Motor Vehicle License Tax (Calendar 1999)	767	11.5	119	124	118
Motor Fuels Tax (Calendar 1999)	811	12.2	126	147	120
Corporate Income Tax (Calendar 1999)	215	3.2	33	72	140
Total State Taxes	\$6,665	100.0	\$1,037	\$1,430	\$2,122

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 \$20.2 million, which was allocated to the counties on a per capita basis (\$3.158 million estimated to Lincoln county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	LYON			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$21,168	49.2%	\$833	\$822	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance				301	247
Minnesota Family Investment Program		See Note		9	18
General Assistance including GAMC				19	35
Social Services				156	144
Miscellaneous				15	17
Total	12,491	29.0	491	499	461
Highway Aid (Calendar 2000)					
County Aid	2,840	6.6	112	211	69
Municipal Aid	397	0.9	16	8	21
Township Aid	230	0.5	9	26	6
Total	3,467	8.1	136	245	96
Local Government Aid (Calendar 2000)	3,034	7.0	119	131	81
Disparity Reduction Aid (Calendar 2000)	73	0.2	3	10	5
HACA (Payable 2000)					
County HACA	1,071	2.5	42	65	43
City/Town HACA	1,107	2.6	44	55	47
School District HACA	31	0.1	1	4	5
Miscellaneous District HACA	26	0.1	1	1	6
Total	2,234	5.2	88	125	100
Criminal Justice Aid (Payable 2000)	118	0.3	5	4	6
Community Corrections Funding (2000)	463	1.1	18	14	14
Total Aids	43,048	100.0	1,693	1,851	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	2,272	100.0	89	114	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,272	100.0	89	114	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	357	39.2	14	19	14
Regular (Renters)	549	60.2	22	14	23
Targeting Refund	5	0.6	0	1	0
Total Property Tax Refunds	911	100.0	36	33	38
Total Aids/Credits	\$46,231	100.0	\$1,818	\$1,999	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$6,305	31.0%	\$248	\$313	\$276
City/Town Levy	4,062	20.0	160	142	175
School District Levy	8,434	41.5	332	388	416
Miscellaneous District Levy	1,541	7.6	61	36	178
Total Net Tax Capacity/Market Levy	\$20,342	100.0	\$800	\$879	\$1,045
Less Property Tax Credits	2,272		89	114	94
Net Property Taxes Payable	18,070		711	765	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,223,100		\$48,106	\$60,521	\$49,045
Net Tax Capacity (1999 Assessment)	17,004		669	705	780
C. Average NTC Tax Rate (Payable 2000)	1.004				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$18,885	41.5%	\$743	\$606	\$1,046
Sales/Use Tax (Calendar 1999)	14,668	32.2	577	365	593
Motor Vehicle Sales Tax (Calendar 1999)	2,799	6.1	110	115	105
Motor Vehicle License Tax (Calendar 1999)	3,138	6.9	123	124	118
Motor Fuels Tax (Calendar 1999)	2,981	6.5	117	147	120
Corporate Income Tax (Calendar 1999)	3,089	6.8	122	72	140
Total State Taxes	\$45,562	100.0	\$1,792	\$1,430	\$2,122

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 \$20.2 million, which was allocated to the counties on a per capita basis (\$12.491 million estimated to Lyon county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	MCLEOD			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$26,984	51.7%	\$773	\$866	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	7,650	14.6	219	252	247
Minnesota Family Investment Program	253	0.5	7	11	18
General Assistance including GAMC	524	1.0	15	18	35
Social Services	4,036	7.7	116	176	144
Miscellaneous	375	0.7	11	16	17
Total	12,837	24.6	368	474	461
Highway Aid (Calendar 2000)					
County Aid	2,640	5.1	76	122	69
Municipal Aid	675	1.3	19	13	21
Township Aid	592	1.1	17	16	6
Total	3,907	7.5	112	151	96
Local Government Aid (Calendar 2000)	3,302	6.3	95	95	81
Disparity Reduction Aid (Calendar 2000)	157	0.3	5	4	5
HACA (Payable 2000)					
County HACA	1,851	3.5	53	57	43
City/Town HACA	1,985	3.8	57	49	47
School District HACA	461	0.9	13	9	5
Miscellaneous District HACA	20	0.0	1	1	6
Total	4,316	8.3	124	116	100
Criminal Justice Aid (Payable 2000)	177	0.3	5	5	6
Community Corrections Funding (2000)	552	1.1	16	14	14
Total Aids	52,233	100.0	1,497	1,724	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	3,364	100.0	96	102	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	3,364	100.0	96	102	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	736	52.5	21	19	14
Regular (Renters)	651	46.5	19	18	23
Targeting Refund	14	1.0	0	0	0
Total Property Tax Refunds	1,401	100.0	40	37	38
Total Aids/Credits	\$56,999	100.0	\$1,633	\$1,863	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$9,193	33.8%	\$263	\$292	\$276
City/Town Levy	6,514	24.0	187	157	175
School District Levy	10,082	37.1	289	348	416
Miscellaneous District Levy	1,396	5.1	40	29	178
Total Net Tax Capacity/Market Levy	\$27,185	100.0	\$779	\$827	\$1,045
Less Property Tax Credits	3,364		96	102	94
Net Property Taxes Payable	23,821		683	724	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,513,963		\$43,383	\$50,527	\$49,045
Net Tax Capacity (1999 Assessment)	19,177		550	614	780
C. Average NTC Tax Rate (Payable 2000)	1.187				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$27,269	48.3%	\$781	\$694	\$1,046
Sales/Use Tax (Calendar 1999)	12,963	23.0	371	403	593
Motor Vehicle Sales Tax (Calendar 1999)	4,008	7.1	115	115	105
Motor Vehicle License Tax (Calendar 1999)	4,428	7.8	127	129	118
Motor Fuels Tax (Calendar 1999)	3,650	6.5	105	122	120
Corporate Income Tax (Calendar 1999)	4,118	7.3	118	90	140
Total State Taxes	\$56,437	100.0	\$1,617	\$1,553	\$2,122

I. Major State Aids/Credits	MAHNOMEN			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$9,470	53.6%	\$1,825	\$1,127	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	2,560	14.5	493	347	247
Minnesota Family Investment Program	291	1.6	56	42	18
General Assistance including GAMC	389	2.2	75	57	35
Social Services	1,216	6.9	234	183	144
Miscellaneous	126	0.7	24	17	17
Total	4,582	25.9	883	647	461
Highway Aid (Calendar 2000)					
County Aid	1,924	10.9	371	185	69
Municipal Aid	0	0.0	0	5	21
Township Aid	97	0.5	19	19	6
Total	2,020	11.4	389	209	96
Local Government Aid (Calendar 2000)	379	2.1	73	61	81
Disparity Reduction Aid (Calendar 2000)	145	0.8	28	4	5
HACA (Payable 2000)					
County HACA	377	2.1	73	24	43
City/Town HACA	203	1.1	39	19	47
School District HACA	199	1.1	38	10	5
Miscellaneous District HACA	1	0.0	0	0	6
Total	780	4.4	150	53	100
Criminal Justice Aid (Payable 2000)	44	0.2	8	6	6
Community Corrections Funding (2000)	242	1.4	47	21	14
Total Aids	17,662	100.0	3,403	2,129	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	333	100.0	64	59	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	333	100.0	64	59	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	83	64.7	16	12	14
Regular (Renters)	45	34.9	9	13	23
Targeting Refund	0	0.4	0	1	0
Total Property Tax Refunds	129	100.0	25	26	38
Total Aids/Credits	\$18,123	100.0	\$3,492	\$2,214	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$2,372	60.6%	\$457	\$310	\$276
City/Town Levy	488	12.5	94	84	175
School District Levy	929	23.7	179	318	416
Miscellaneous District Levy	127	3.2	24	19	178
Total Net Tax Capacity/Market Levy	\$3,915	100.0	\$754	\$730	\$1,045
Less Property Tax Credits	333		64	59	94
Net Property Taxes Payable	3,583		690	671	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$193,057		\$37,198	\$36,713	\$49,045
Net Tax Capacity (1999 Assessment)	2,178		420	524	780
C. Average NTC Tax Rate (Payable 2000)	1.643				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$1,878	29.8%	\$362	\$494	\$1,046
Sales/Use Tax (Calendar 1999)	2,364	37.5	456	430	593
Motor Vehicle Sales Tax (Calendar 1999)	473	7.5	91	97	105
Motor Vehicle License Tax (Calendar 1999)	500	7.9	96	106	118
Motor Fuels Tax (Calendar 1999)	811	12.9	156	128	120
Corporate Income Tax (Calendar 1999)	272	4.3	52	55	140
Total State Taxes	\$6,298	100.0	\$1,213	\$1,310	\$2,122

I. Major State Aids/Credits	MARSHALL			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$8,736	40.4%	\$860	\$1,026	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	3,393	15.7	334	347	247
Minnesota Family Investment Program	76	0.4	8	13	18
General Assistance including GAMC	270	1.2	27	29	35
Social Services	1,525	7.1	150	186	144
Miscellaneous	129	0.6	13	18	17
Total	5,394	25.0	531	594	461
Highway Aid (Calendar 2000)					
County Aid	4,173	19.3	411	275	69
Municipal Aid	0	0.0	0	15	21
Township Aid	873	4.0	86	46	6
Total	5,046	23.3	497	336	96
Local Government Aid (Calendar 2000)	890	4.1	88	113	81
Disparity Reduction Aid (Calendar 2000)	13	0.1	1	8	5
HACA (Payable 2000)					
County HACA	687	3.2	68	55	43
City/Town HACA	512	2.4	50	50	47
School District HACA	83	0.4	8	16	5
Miscellaneous District HACA	118	0.5	12	8	6
Total	1,400	6.5	138	128	100
Criminal Justice Aid (Payable 2000)	42	0.2	4	5	6
Community Corrections Funding (2000)	89	0.4	9	17	14
Total Aids	21,611	100.0	2,128	2,227	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	981	100.0	97	83	90
Miscellaneous Credits	0	0.0	0	11	4
Total Property Tax Credits	981	100.0	97	94	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	106	54.5	10	13	14
Regular (Renters)	87	44.6	9	12	23
Targeting Refund	2	0.9	0	0	0
Total Property Tax Refunds	194	100.0	19	25	38
Total Aids/Credits	\$22,786	100.0	\$2,244	\$2,346	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$2,778	32.1%	\$274	\$294	\$276
City/Town Levy	1,317	15.2	130	139	175
School District Levy	4,339	50.1	427	341	416
Miscellaneous District Levy	230	2.7	23	29	178
Total Net Tax Capacity/Market Levy	\$8,664	100.0	\$853	\$804	\$1,045
Less Property Tax Credits	981		97	94	94
Net Property Taxes Payable	7,682		757	709	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$650,827		\$64,089	\$46,663	\$49,045
Net Tax Capacity (1999 Assessment)	8,564		843	595	780
C. Average NTC Tax Rate (Payable 2000)	0.843				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$5,880	46.4%	\$579	\$644	\$1,046
Sales/Use Tax (Calendar 1999)	1,818	14.3	179	303	593
Motor Vehicle Sales Tax (Calendar 1999)	1,306	10.3	129	112	105
Motor Vehicle License Tax (Calendar 1999)	1,471	11.6	145	121	118
Motor Fuels Tax (Calendar 1999)	1,785	14.1	176	142	120
Corporate Income Tax (Calendar 1999)	424	3.3	42	64	140
Total State Taxes	\$12,683	100.0	\$1,249	\$1,387	\$2,122

I. Major State Aids/Credits	MARTIN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$16,864	43.4%	\$773	\$733	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance				233	247
Minnesota Family Investment Program		See Note		10	18
General Assistance including GAMC				20	35
Social Services				141	144
Miscellaneous				12	17
Total	11,470	29.5	526	416	461
Highway Aid (Calendar 2000)					
County Aid	3,189	8.2	146	123	69
Municipal Aid	659	1.7	30	15	21
Township Aid	427	1.1	20	12	6
Total	4,274	11.0	196	151	96
Local Government Aid (Calendar 2000)	3,495	9.0	160	124	81
Disparity Reduction Aid (Calendar 2000)	123	0.3	6	5	5
HACA (Payable 2000)					
County HACA	790	2.0	36	51	43
City/Town HACA	1,113	2.9	51	49	47
School District HACA	259	0.7	12	5	5
Miscellaneous District HACA	19	0.0	1	1	6
Total	2,181	5.6	100	106	100
Criminal Justice Aid (Payable 2000)	121	0.3	6	5	6
Community Corrections Funding (2000)	321	0.8	15	15	14
Total Aids	38,849	100.0	1,782	1,555	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	2,736	100.0	125	105	90
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,736	100.0	125	105	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	324	48.3	15	18	14
Regular (Renters)	342	51.0	16	17	23
Targeting Refund	4	0.6	0	0	0
Total Property Tax Refunds	670	100.0	31	35	38
Total Aids/Credits	\$42,254	100.0	\$1,938	\$1,695	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$5,656	29.9%	\$259	\$274	\$276
City/Town Levy	3,107	16.4	142	150	175
School District Levy	9,619	50.9	441	354	416
Miscellaneous District Levy	509	2.7	23	27	178
Total Net Tax Capacity/Market Levy	\$18,891	100.0	\$866	\$805	\$1,045
Less Property Tax Credits	2,736		125	105	94
Net Property Taxes Payable	16,155		741	700	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,380,033		\$63,298	\$51,368	\$49,045
Net Tax Capacity (1999 Assessment)	16,940		777	636	780
C. Average NTC Tax Rate (Payable 2000)	0.929				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$14,152	43.8%	\$649	\$701	\$1,046
Sales/Use Tax (Calendar 1999)	7,940	24.6	364	423	593
Motor Vehicle Sales Tax (Calendar 1999)	2,552	7.9	117	109	105
Motor Vehicle License Tax (Calendar 1999)	2,723	8.4	125	120	118
Motor Fuels Tax (Calendar 1999)	3,182	9.8	146	124	120
Corporate Income Tax (Calendar 1999)	1,757	5.4	81	83	140
Total State Taxes	\$32,306	100.0	\$1,482	\$1,559	\$2,122

NOTE: The human service amounts were not available by county for the Human Services Board (Faribault and Martin.) The total for the Human Service Board is \$20.0 million, which was allocated to the counties on a per capita basis (\$11.470 million estimated to Martin county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	MEEKER			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$30,322	63.8%	\$1,339	\$866	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	5,312	11.2	235	252	247
Minnesota Family Investment Program	174	0.4	8	11	18
General Assistance including GAMC	272	0.6	12	18	35
Social Services	3,171	6.7	140	176	144
Miscellaneous	288	0.6	13	16	17
Total	9,216	19.4	407	474	461
Highway Aid (Calendar 2000)					
County Aid	2,661	5.6	118	122	69
Municipal Aid	244	0.5	11	13	21
Township Aid	375	0.8	17	16	6
Total	3,280	6.9	145	151	96
Local Government Aid (Calendar 2000)	1,818	3.8	80	95	81
Disparity Reduction Aid (Calendar 2000)	49	0.1	2	4	5
HACA (Payable 2000)					
County HACA	1,203	2.5	53	57	43
City/Town HACA	1,116	2.3	49	49	47
School District HACA	118	0.2	5	9	5
Miscellaneous District HACA	12	0.0	1	1	6
Total	2,448	5.1	108	116	100
Criminal Justice Aid (Payable 2000)	114	0.2	5	5	6
Community Corrections Funding (2000)	304	0.6	13	14	14
Total Aids	47,552	100.0	2,100	1,724	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	2,093	99.5	92	102	90
Miscellaneous Credits	10	0.5	0	0	4
Total Property Tax Credits	2,103	100.0	93	102	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	400	59.3	18	19	14
Regular (Renters)	264	39.0	12	18	23
Targeting Refund	11	1.7	1	0	0
Total Property Tax Refunds	675	100.0	30	37	38
Total Aids/Credits	\$50,330	100.0	\$2,223	\$1,863	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$5,333	33.2%	\$236	\$292	\$276
City/Town Levy	3,088	19.2	136	157	175
School District Levy	7,373	45.9	326	348	416
Miscellaneous District Levy	267	1.7	12	29	178
Total Net Tax Capacity/Market Levy	\$16,062	100.0	\$709	\$827	\$1,045
Less Property Tax Credits	2,103		93	102	94
Net Property Taxes Payable	13,959		616	724	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,016,911		\$44,909	\$50,527	\$49,045
Net Tax Capacity (1999 Assessment)	11,607		513	614	780
C. Average NTC Tax Rate (Payable 2000)	1.159				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$13,440	48.4%	\$594	\$694	\$1,046
Sales/Use Tax (Calendar 1999)	5,029	18.1	222	403	593
Motor Vehicle Sales Tax (Calendar 1999)	2,597	9.3	115	115	105
Motor Vehicle License Tax (Calendar 1999)	2,808	10.1	124	129	118
Motor Fuels Tax (Calendar 1999)	2,729	9.8	121	122	120
Corporate Income Tax (Calendar 1999)	1,194	4.3	53	90	140
Total State Taxes	\$27,796	100.0	\$1,228	\$1,553	\$2,122

I. Major State Aids/Credits	MILLE LACS			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$31,022	61.3%	\$1,389	\$972	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	7,619	15.1	341	232	247
Minnesota Family Investment Program	371	0.7	17	13	18
General Assistance including GAMC	667	1.3	30	27	35
Social Services	3,751	7.4	168	139	144
Miscellaneous	318	0.6	14	13	17
Total	12,725	25.2	570	424	461
Highway Aid (Calendar 2000)					
County Aid	2,830	5.6	127	113	69
Municipal Aid	0	0.0	0	4	21
Township Aid	151	0.3	7	7	6
Total	2,981	5.9	133	125	96
Local Government Aid (Calendar 2000)	1,134	2.2	51	40	81
Disparity Reduction Aid (Calendar 2000)	57	0.1	3	1	5
HACA (Payable 2000)					
County HACA	1,087	2.1	49	60	43
City/Town HACA	510	1.0	23	25	47
School District HACA	366	0.7	16	15	5
Miscellaneous District HACA	4	0.0	0	0	6
Total	1,968	3.9	88	101	100
Criminal Justice Aid (Payable 2000)	143	0.3	6	6	6
Community Corrections Funding (2000)	562	1.1	25	18	14
Total Aids	50,592	100.0	2,266	1,686	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	1,612	99.8	72	86	90
Miscellaneous Credits	3	0.2	0	0	4
Total Property Tax Credits	1,615	100.0	72	87	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	564	60.5	25	18	14
Regular (Renters)	360	38.6	16	13	23
Targeting Refund	8	0.9	0	0	0
Total Property Tax Refunds	932	100.0	42	32	38
Total Aids/Credits	\$53,139	100.0	\$2,380	\$1,805	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$7,203	45.1%	\$323	\$289	\$276
City/Town Levy	2,194	13.7	98	119	175
School District Levy	5,976	37.4	268	301	416
Miscellaneous District Levy	613	3.8	27	21	178
Total Net Tax Capacity/Market Levy	\$15,987	100.0	\$716	\$730	\$1,045
Less Property Tax Credits	1,615		72	87	94
Net Property Taxes Payable	14,372		644	644	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$772,789		\$34,608	\$39,007	\$49,045
Net Tax Capacity (1999 Assessment)	9,542		427	499	780
C. Average NTC Tax Rate (Payable 2000)	1.473				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$15,258	43.6%	\$683	\$689	\$1,046
Sales/Use Tax (Calendar 1999)	8,642	24.7	387	302	593
Motor Vehicle Sales Tax (Calendar 1999)	2,484	7.1	111	114	105
Motor Vehicle License Tax (Calendar 1999)	2,621	7.5	117	123	118
Motor Fuels Tax (Calendar 1999)	4,265	12.2	191	172	120
Corporate Income Tax (Calendar 1999)	1,699	4.9	76	51	140
Total State Taxes	\$34,970	100.0	\$1,566	\$1,450	\$2,122

I. Major State Aids/Credits	MORRISON			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$34,559	56.8%	\$1,090	\$930	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	8,639	14.2	272	276	247
Minnesota Family Investment Program	307	0.5	10	15	18
General Assistance including GAMC	723	1.2	23	33	35
Social Services	5,314	8.7	168	167	144
Miscellaneous	453	0.7	14	18	17
Total	15,435	25.4	487	509	461
Highway Aid (Calendar 2000)					
County Aid	3,721	6.1	117	111	69
Municipal Aid	374	0.6	12	7	21
Township Aid	436	0.7	14	12	6
Total	4,530	7.4	143	130	96
Local Government Aid (Calendar 2000)	2,336	3.8	74	68	81
Disparity Reduction Aid (Calendar 2000)	72	0.1	2	3	5
HACA (Payable 2000)					
County HACA	1,690	2.8	53	46	43
City/Town HACA	907	1.5	29	33	47
School District HACA	681	1.1	21	11	5
Miscellaneous District HACA	19	0.0	1	1	6
Total	3,297	5.4	104	90	100
Criminal Justice Aid (Payable 2000)	154	0.3	5	6	6
Community Corrections Funding (2000)	493	0.8	16	15	14
Total Aids	60,876	100.0	1,920	1,751	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	2,260	100.0	71	76	90
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	2,260	100.0	71	82	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	820	63.1	26	16	14
Regular (Renters)	466	35.8	15	14	23
Targeting Refund	14	1.1	0	0	0
Total Property Tax Refunds	1,300	100.0	41	30	38
Total Aids/Credits	\$64,436	100.0	\$2,032	\$1,864	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$8,438	42.1%	\$266	\$283	\$276
City/Town Levy	3,493	17.4	110	147	175
School District Levy	7,357	36.7	232	353	416
Miscellaneous District Levy	764	3.8	24	20	178
Total Net Tax Capacity/Market Levy	\$20,050	100.0	\$632	\$802	\$1,045
Less Property Tax Credits	2,260		71	82	94
Net Property Taxes Payable	17,791		561	720	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,163,401		\$36,686	\$50,874	\$49,045
Net Tax Capacity (1999 Assessment)	13,912		439	688	780
C. Average NTC Tax Rate (Payable 2000)	1.230				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$16,750	42.1%	\$528	\$579	\$1,046
Sales/Use Tax (Calendar 1999)	9,109	22.9	287	467	593
Motor Vehicle Sales Tax (Calendar 1999)	3,601	9.0	114	110	105
Motor Vehicle License Tax (Calendar 1999)	3,835	9.6	121	119	118
Motor Fuels Tax (Calendar 1999)	4,947	12.4	156	148	120
Corporate Income Tax (Calendar 1999)	1,576	4.0	50	57	140
Total State Taxes	\$39,817	100.0	\$1,256	\$1,479	\$2,122

I. Major State Aids/Credits	MOWER			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$29,227	43.8%	\$757	\$775	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	10,793	16.2	280	208	247
Minnesota Family Investment Program	424	0.6	11	10	18
General Assistance including GAMC	1,114	1.7	29	24	35
Social Services	7,065	10.6	183	138	144
Miscellaneous	681	1.0	18	14	17
Total	20,076	30.1	520	394	461
Highway Aid (Calendar 2000)					
County Aid	4,351	6.5	113	92	69
Municipal Aid	959	1.4	25	16	21
Township Aid	700	1.0	18	9	6
Total	6,011	9.0	156	118	96
Local Government Aid (Calendar 2000)	5,706	8.5	148	97	81
Disparity Reduction Aid (Calendar 2000)	652	1.0	17	6	5
HACA (Payable 2000)					
County HACA	2,076	3.1	54	45	43
City/Town HACA	2,122	3.2	55	49	47
School District HACA	83	0.1	2	5	5
Miscellaneous District HACA	15	0.0	0	0	6
Total	4,296	6.4	111	100	100
Criminal Justice Aid (Payable 2000)	208	0.3	5	5	6
Community Corrections Funding (2000)	600	0.9	16	13	14
Total Aids	66,777	100.0	1,730	1,509	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	3,429	100.0	89	91	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	3,429	100.0	89	91	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	406	36.4	11	13	14
Regular (Renters)	706	63.3	18	17	23
Targeting Refund	2	0.2	0	0	0
Total Property Tax Refunds	1,114	100.0	29	30	38
Total Aids/Credits	\$71,320	100.0	\$1,848	\$1,630	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$6,888	30.3%	\$178	\$249	\$276
City/Town Levy	4,232	18.6	110	160	175
School District Levy	10,911	48.0	283	359	416
Miscellaneous District Levy	714	3.1	18	31	178
Total Net Tax Capacity/Market Levy	\$22,744	100.0	\$589	\$799	\$1,045
Less Property Tax Credits	3,429		89	91	94
Net Property Taxes Payable	19,316		500	707	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,584,766		\$41,053	\$44,008	\$49,045
Net Tax Capacity (1999 Assessment)	19,270		499	609	780
C. Average NTC Tax Rate (Payable 2000)	0.953				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$24,866	46.4%	\$644	\$853	\$1,046
Sales/Use Tax (Calendar 1999)	12,345	23.0	320	419	593
Motor Vehicle Sales Tax (Calendar 1999)	4,131	7.7	107	107	105
Motor Vehicle License Tax (Calendar 1999)	4,279	8.0	111	117	118
Motor Fuels Tax (Calendar 1999)	4,551	8.5	118	124	120
Corporate Income Tax (Calendar 1999)	3,412	6.4	88	114	140
Total State Taxes	\$53,583	100.0	\$1,388	\$1,734	\$2,122

I. Major State Aids/Credits	MURRAY			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$6,776	39.0%	\$739	\$822	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance				301	247
Minnesota Family Investment Program		See Note		9	18
General Assistance including GAMC				19	35
Social Services				156	144
Miscellaneous				15	17
Total	4,503	25.9	491	499	461
Highway Aid (Calendar 2000)					
County Aid	2,906	16.7	317	211	69
Municipal Aid	0	0.0	0	8	21
Township Aid	422	2.4	46	26	6
Total	3,328	19.2	363	245	96
Local Government Aid (Calendar 2000)	1,104	6.4	120	131	81
Disparity Reduction Aid (Calendar 2000)	119	0.7	13	10	5
HACA (Payable 2000)					
County HACA	819	4.7	89	65	43
City/Town HACA	562	3.2	61	55	47
School District HACA	43	0.2	5	4	5
Miscellaneous District HACA	12	0.1	1	1	6
Total	1,436	8.3	157	125	100
Criminal Justice Aid (Payable 2000)	35	0.2	4	4	6
Community Corrections Funding (2000)	67	0.4	7	14	14
Total Aids	17,368	100.0	1,895	1,851	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	1,323	100.0	144	114	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,323	100.0	144	114	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	203	81.0	22	19	14
Regular (Renters)	46	18.5	5	14	23
Targeting Refund	1	0.5	0	1	0
Total Property Tax Refunds	251	100.0	27	33	38
Total Aids/Credits	\$18,941	100.0	\$2,067	\$1,999	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$3,119	37.8%	\$340	\$313	\$276
City/Town Levy	1,212	14.7	132	142	175
School District Levy	3,864	46.8	422	388	416
Miscellaneous District Levy	61	0.7	7	36	178
Total Net Tax Capacity/Market Levy	\$8,256	100.0	\$901	\$879	\$1,045
Less Property Tax Credits	1,323		144	114	94
Net Property Taxes Payable	6,933		756	765	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$696,594		\$76,006	\$60,521	\$49,045
Net Tax Capacity (1999 Assessment)	7,244		790	705	780
C. Average NTC Tax Rate (Payable 2000)	0.889				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$4,746	43.9%	\$518	\$606	\$1,046
Sales/Use Tax (Calendar 1999)	2,229	20.6	243	365	593
Motor Vehicle Sales Tax (Calendar 1999)	1,122	10.4	122	115	105
Motor Vehicle License Tax (Calendar 1999)	1,207	11.2	132	124	118
Motor Fuels Tax (Calendar 1999)	1,152	10.6	126	147	120
Corporate Income Tax (Calendar 1999)	363	3.4	40	72	140
Total State Taxes	\$10,819	100.0	\$1,180	\$1,430	\$2,122

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 \$20.2 million, which was allocated to the counties on a per capita basis (\$4.503 million estimated to Murray county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	NICOLLET			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$11,471	36.3%	\$385	\$733	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	4,662	14.8	157	233	247
Minnesota Family Investment Program	315	1.0	11	10	18
General Assistance including GAMC	544	1.7	18	20	35
Social Services	3,726	11.8	125	141	144
Miscellaneous	288	0.9	10	12	17
Total	9,535	30.2	320	416	461
Highway Aid (Calendar 2000)					
County Aid	2,478	7.8	83	123	69
Municipal Aid	847	2.7	28	15	21
Township Aid	231	0.7	8	12	6
Total	3,557	11.3	119	151	96
Local Government Aid (Calendar 2000)	3,272	10.4	110	124	81
Disparity Reduction Aid (Calendar 2000)	38	0.1	1	5	5
HACA (Payable 2000)					
County HACA	1,274	4.0	43	51	43
City/Town HACA	1,385	4.4	47	49	47
School District HACA	339	1.1	11	5	5
Miscellaneous District HACA	20	0.1	1	1	6
Total	3,019	9.6	101	106	100
Criminal Justice Aid (Payable 2000)	150	0.5	5	5	6
Community Corrections Funding (2000)	552	1.7	19	15	14
Total Aids	31,593	100.0	1,061	1,555	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	2,966	100.0	100	105	90
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,966	100.0	100	105	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	379	41.5	13	18	14
Regular (Renters)	523	57.3	18	17	23
Targeting Refund	12	1.3	0	0	0
Total Property Tax Refunds	913	100.0	31	35	38
Total Aids/Credits	\$35,472	100.0	\$1,191	\$1,695	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$7,882	35.4%	\$265	\$274	\$276
City/Town Levy	4,249	19.1	143	150	175
School District Levy	9,802	44.1	329	354	416
Miscellaneous District Levy	314	1.4	11	27	178
Total Net Tax Capacity/Market Levy	\$22,246	100.0	\$747	\$805	\$1,045
Less Property Tax Credits	2,966		100	105	94
Net Property Taxes Payable	19,281		648	700	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,392,344		\$46,768	\$51,368	\$49,045
Net Tax Capacity (1999 Assessment)	17,880		601	636	780
C. Average NTC Tax Rate (Payable 2000)	1.016				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$23,561	53.3%	\$791	\$701	\$1,046
Sales/Use Tax (Calendar 1999)	7,941	18.0	267	423	593
Motor Vehicle Sales Tax (Calendar 1999)	2,906	6.6	98	109	105
Motor Vehicle License Tax (Calendar 1999)	3,208	7.3	108	120	118
Motor Fuels Tax (Calendar 1999)	3,795	8.6	127	124	120
Corporate Income Tax (Calendar 1999)	2,791	6.3	94	83	140
Total State Taxes	\$44,202	100.0	\$1,485	\$1,559	\$2,122

I. Major State Aids/Credits	NOBLES			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$17,706	46.2%	\$850	\$822	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	6,589	17.2	316	301	247
Minnesota Family Investment Program	326	0.9	16	9	18
General Assistance including GAMC	576	1.5	28	19	35
Social Services	2,994	7.8	144	156	144
Miscellaneous	263	0.7	13	15	17
Total	10,747	28.0	516	499	461
Highway Aid (Calendar 2000)					
County Aid	3,390	8.8	163	211	69
Municipal Aid	353	0.9	17	8	21
Township Aid	423	1.1	20	26	6
Total	4,166	10.9	200	245	96
Local Government Aid (Calendar 2000)	2,752	7.2	132	131	81
Disparity Reduction Aid (Calendar 2000)	194	0.5	9	10	5
HACA (Payable 2000)					
County HACA	996	2.6	48	65	43
City/Town HACA	1,177	3.1	56	55	47
School District HACA	188	0.5	9	4	5
Miscellaneous District HACA	20	0.1	1	1	6
Total	2,381	6.2	114	125	100
Criminal Justice Aid (Payable 2000)	90	0.2	4	4	6
Community Corrections Funding (2000)	311	0.8	15	14	14
Total Aids	38,347	100.0	1,841	1,851	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	2,094	100.0	101	114	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,094	100.0	101	114	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	341	49.6	16	19	14
Regular (Renters)	339	49.3	16	14	23
Targeting Refund	7	1.0	0	1	0
Total Property Tax Refunds	687	100.0	33	33	38
Total Aids/Credits	\$41,128	100.0	\$1,974	\$1,999	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$5,252	31.3%	\$252	\$313	\$276
City/Town Levy	2,883	17.2	138	142	175
School District Levy	7,640	45.5	367	388	416
Miscellaneous District Levy	1,010	6.0	48	36	178
Total Net Tax Capacity/Market Levy	\$16,784	100.0	\$806	\$879	\$1,045
Less Property Tax Credits	2,094		101	114	94
Net Property Taxes Payable	14,690		705	765	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,086,649		\$52,162	\$60,521	\$49,045
Net Tax Capacity (1999 Assessment)	12,750		612	705	780
C. Average NTC Tax Rate (Payable 2000)	1.106				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$11,097	38.7%	\$533	\$606	\$1,046
Sales/Use Tax (Calendar 1999)	8,093	28.2	388	365	593
Motor Vehicle Sales Tax (Calendar 1999)	2,271	7.9	109	115	105
Motor Vehicle License Tax (Calendar 1999)	2,391	8.3	115	124	118
Motor Fuels Tax (Calendar 1999)	3,225	11.3	155	147	120
Corporate Income Tax (Calendar 1999)	1,577	5.5	76	72	140
Total State Taxes	\$28,654	100.0	\$1,375	\$1,430	\$2,122

I. Major State Aids/Credits	NORMAN			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$7,595	40.3%	\$1,021	\$1,026	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	3,933	20.9	528	347	247
Minnesota Family Investment Program	99	0.5	13	13	18
General Assistance including GAMC	199	1.1	27	29	35
Social Services	1,326	7.0	178	186	144
Miscellaneous	139	0.7	19	18	17
Total	5,695	30.2	765	594	461
Highway Aid (Calendar 2000)					
County Aid	2,877	15.3	387	275	69
Municipal Aid	0	0.0	0	15	21
Township Aid	303	1.6	41	46	6
Total	3,181	16.9	427	336	96
Local Government Aid (Calendar 2000)	933	4.9	125	113	81
Disparity Reduction Aid (Calendar 2000)	40	0.2	5	8	5
HACA (Payable 2000)					
County HACA	636	3.4	85	55	43
City/Town HACA	384	2.0	52	50	47
School District HACA	204	1.1	27	16	5
Miscellaneous District HACA	63	0.3	8	8	6
Total	1,287	6.8	173	128	100
Criminal Justice Aid (Payable 2000)	28	0.2	4	5	6
Community Corrections Funding (2000)	98	0.5	13	17	14
Total Aids	18,859	100.0	2,534	2,227	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	904	100.0	121	83	90
Miscellaneous Credits	0	0.0	0	11	4
Total Property Tax Credits	904	100.0	121	94	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	121	62.7	16	13	14
Regular (Renters)	71	36.9	10	12	23
Targeting Refund	1	0.5	0	0	0
Total Property Tax Refunds	192	100.0	26	25	38
Total Aids/Credits	\$19,955	100.0	\$2,681	\$2,346	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$2,529	39.6%	\$340	\$294	\$276
City/Town Levy	1,003	15.7	135	139	175
School District Levy	2,656	41.6	357	341	416
Miscellaneous District Levy	200	3.1	27	29	178
Total Net Tax Capacity/Market Levy	\$6,388	100.0	\$858	\$804	\$1,045
Less Property Tax Credits	904		121	94	94
Net Property Taxes Payable	5,484		737	709	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$447,540		\$60,137	\$46,663	\$49,045
Net Tax Capacity (1999 Assessment)	4,596		618	595	780
C. Average NTC Tax Rate (Payable 2000)	1.176				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$3,776	39.9%	\$507	\$644	\$1,046
Sales/Use Tax (Calendar 1999)	2,322	24.5	312	303	593
Motor Vehicle Sales Tax (Calendar 1999)	914	9.7	123	112	105
Motor Vehicle License Tax (Calendar 1999)	999	10.5	134	121	118
Motor Fuels Tax (Calendar 1999)	1,222	12.9	164	142	120
Corporate Income Tax (Calendar 1999)	236	2.5	32	64	140
Total State Taxes	\$9,468	100.0	\$1,272	\$1,387	\$2,122

I. Major State Aids/Credits	OLMSTED			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$96,614	55.3%	\$777	\$775	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	22,169	12.7	178	208	247
Minnesota Family Investment Program	1,651	0.9	13	10	18
General Assistance including GAMC	4,439	2.5	36	24	35
Social Services	17,350	9.9	140	138	144
Miscellaneous	2,126	1.2	17	14	17
Total	47,735	27.3	384	394	461
Highway Aid (Calendar 2000)					
County Aid	5,090	2.9	41	92	69
Municipal Aid	2,617	1.5	21	16	21
Township Aid	381	0.2	3	9	6
Total	8,088	4.6	65	118	96
Local Government Aid (Calendar 2000)	8,046	4.6	65	97	81
Disparity Reduction Aid (Calendar 2000)	48	0.0	0	6	5
HACA (Payable 2000)					
County HACA	6,289	3.6	51	45	43
City/Town HACA	5,507	3.2	44	49	47
School District HACA	353	0.2	3	5	5
Miscellaneous District HACA	63	0.0	1	0	6
Total	12,212	7.0	98	100	100
Criminal Justice Aid (Payable 2000)	619	0.4	5	5	6
Community Corrections Funding (2000)	1,390	0.8	11	13	14
Total Aids	174,752	100.0	1,406	1,509	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	10,629	100.0	86	91	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	10,629	100.0	86	91	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	1,033	29.0	8	13	14
Regular (Renters)	2,517	70.6	20	17	23
Targeting Refund	13	0.4	0	0	0
Total Property Tax Refunds	3,563	100.0	29	30	38
Total Aids/Credits	\$188,944	100.0	\$1,520	\$1,630	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$37,182	32.5%	\$299	\$249	\$276
City/Town Levy	21,404	18.7	172	160	175
School District Levy	51,386	44.9	413	359	416
Miscellaneous District Levy	4,488	3.9	36	31	178
Total Net Tax Capacity/Market Levy	\$114,460	100.0	\$921	\$799	\$1,045
Less Property Tax Credits	10,629		86	91	94
Net Property Taxes Payable	103,830		835	707	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$5,233,734		\$42,113	\$44,008	\$49,045
Net Tax Capacity (1999 Assessment)	81,527		656	609	780
C. Average NTC Tax Rate (Payable 2000)	1.214				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$144,787	49.8%	\$1,165	\$853	\$1,046
Sales/Use Tax (Calendar 1999)	81,802	28.2	658	419	593
Motor Vehicle Sales Tax (Calendar 1999)	13,340	4.6	107	107	105
Motor Vehicle License Tax (Calendar 1999)	14,970	5.2	120	117	118
Motor Fuels Tax (Calendar 1999)	12,948	4.5	104	124	120
Corporate Income Tax (Calendar 1999)	22,685	7.8	183	114	140
Total State Taxes	\$290,533	100.0	\$2,338	\$1,734	\$2,122

I. Major State Aids/Credits	OTTER TAIL			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$42,060	46.2%	\$736	\$824	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	18,160	20.0	318	297	247
Minnesota Family Investment Program	485	0.5	8	14	18
General Assistance including GAMC	1,391	1.5	24	28	35
Social Services	7,991	8.8	140	181	144
Miscellaneous	801	0.9	14	15	17
Total	28,829	31.7	504	534	461
Highway Aid (Calendar 2000)					
County Aid	7,724	8.5	135	141	69
Municipal Aid	593	0.7	10	13	21
Township Aid	779	0.9	14	14	6
Total	9,096	10.0	159	168	96
Local Government Aid (Calendar 2000)	4,453	4.9	78	93	81
Disparity Reduction Aid (Calendar 2000)	44	0.0	1	2	5
HACA (Payable 2000)					
County HACA	2,766	3.0	48	53	43
City/Town HACA	2,120	2.3	37	36	47
School District HACA	522	0.6	9	9	5
Miscellaneous District HACA	177	0.2	3	3	6
Total	5,585	6.1	98	101	100
Criminal Justice Aid (Payable 2000)	263	0.3	5	5	6
Community Corrections Funding (2000)	658	0.7	12	15	14
Total Aids	90,987	100.0	1,592	1,741	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	4,559	100.0	80	87	90
Miscellaneous Credits	0	0.0	0	18	4
Total Property Tax Credits	4,559	100.0	80	105	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	590	44.2	10	14	14
Regular (Renters)	727	54.4	13	16	23
Targeting Refund	19	1.4	0	0	0
Total Property Tax Refunds	1,336	100.0	23	30	38
Total Aids/Credits	\$96,881	100.0	\$1,695	\$1,876	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$12,953	31.7%	\$227	\$278	\$276
City/Town Levy	7,178	17.5	126	120	175
School District Levy	18,998	46.4	332	331	416
Miscellaneous District Levy	1,779	4.3	31	30	178
Total Net Tax Capacity/Market Levy	\$40,909	100.0	\$716	\$759	\$1,045
Less Property Tax Credits	4,559		80	105	94
Net Property Taxes Payable	36,350		636	654	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$2,769,650		\$48,455	\$47,838	\$49,045
Net Tax Capacity (1999 Assessment)	35,210		616	600	780
C. Average NTC Tax Rate (Payable 2000)	1.000				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$31,346	38.3%	\$548	\$599	\$1,046
Sales/Use Tax (Calendar 1999)	26,229	32.1	459	425	593
Motor Vehicle Sales Tax (Calendar 1999)	6,273	7.7	110	107	105
Motor Vehicle License Tax (Calendar 1999)	6,662	8.1	117	115	118
Motor Fuels Tax (Calendar 1999)	8,031	9.8	141	145	120
Corporate Income Tax (Calendar 1999)	3,260	4.0	57	66	140
Total State Taxes	\$81,801	100.0	\$1,431	\$1,457	\$2,122

I. Major State Aids/Credits	PENNINGTON			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$13,826	49.5%	\$1,018	\$1,026	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	3,998	14.3	294	347	247
Minnesota Family Investment Program	163	0.6	12	13	18
General Assistance including GAMC	443	1.6	33	29	35
Social Services	2,864	10.2	211	186	144
Miscellaneous	360	1.3	27	18	17
Total	7,829	28.0	576	594	461
Highway Aid (Calendar 2000)					
County Aid	2,007	7.2	148	275	69
Municipal Aid	477	1.7	35	15	21
Township Aid	122	0.4	9	46	6
Total	2,606	9.3	192	336	96
Local Government Aid (Calendar 2000)	1,419	5.1	104	113	81
Disparity Reduction Aid (Calendar 2000)	225	0.8	17	8	5
HACA (Payable 2000)					
County HACA	610	2.2	45	55	43
City/Town HACA	621	2.2	46	50	47
School District HACA	298	1.1	22	16	5
Miscellaneous District HACA	76	0.3	6	8	6
Total	1,605	5.7	118	128	100
Criminal Justice Aid (Payable 2000)	82	0.3	6	5	6
Community Corrections Funding (2000)	361	1.3	27	17	14
Total Aids	27,953	100.0	2,058	2,227	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	790	100.0	58	83	90
Miscellaneous Credits	0	0.0	0	11	4
Total Property Tax Credits	790	100.0	58	94	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	153	40.1	11	13	14
Regular (Renters)	226	59.2	17	12	23
Targeting Refund	3	0.7	0	0	0
Total Property Tax Refunds	381	100.0	28	25	38
Total Aids/Credits	\$29,124	100.0	\$2,144	\$2,346	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$3,876	41.6%	\$285	\$294	\$276
City/Town Levy	1,659	17.8	122	139	175
School District Levy	3,664	39.3	270	341	416
Miscellaneous District Levy	117	1.3	9	29	178
Total Net Tax Capacity/Market Levy	\$9,317	100.0	\$686	\$804	\$1,045
Less Property Tax Credits	790		58	94	94
Net Property Taxes Payable	8,528		628	709	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$401,556		\$29,561	\$46,663	\$49,045
Net Tax Capacity (1999 Assessment)	5,502		405	595	780
C. Average NTC Tax Rate (Payable 2000)	1.498				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$12,898	51.2%	\$949	\$644	\$1,046
Sales/Use Tax (Calendar 1999)	6,656	26.4	490	303	593
Motor Vehicle Sales Tax (Calendar 1999)	1,431	5.7	105	112	105
Motor Vehicle License Tax (Calendar 1999)	1,499	6.0	110	121	118
Motor Fuels Tax (Calendar 1999)	1,457	5.8	107	142	120
Corporate Income Tax (Calendar 1999)	1,245	4.9	92	64	140
Total State Taxes	\$25,187	100.0	\$1,854	\$1,387	\$2,122

I. Major State Aids/Credits	PINE			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$22,323	49.5%	\$841	\$972	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	7,671	17.0	289	232	247
Minnesota Family Investment Program	394	0.9	15	13	18
General Assistance including GAMC	999	2.2	38	27	35
Social Services	3,570	7.9	135	139	144
Miscellaneous	455	1.0	17	13	17
Total	13,088	29.0	493	424	461
Highway Aid (Calendar 2000)					
County Aid	5,219	11.6	197	113	69
Municipal Aid	0	0.0	0	4	21
Township Aid	319	0.7	12	7	6
Total	5,538	12.3	209	125	96
Local Government Aid (Calendar 2000)	1,174	2.6	44	40	81
Disparity Reduction Aid (Calendar 2000)	3	0.0	0	1	5
HACA (Payable 2000)					
County HACA	1,176	2.6	44	60	43
City/Town HACA	632	1.4	24	25	47
School District HACA	510	1.1	19	15	5
Miscellaneous District HACA	6	0.0	0	0	6
Total	2,324	5.2	88	101	100
Criminal Justice Aid (Payable 2000)	164	0.4	6	6	6
Community Corrections Funding (2000)	444	1.0	17	18	14
Total Aids	45,058	100.0	1,698	1,686	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	1,753	99.4	66	86	90
Miscellaneous Credits	11	0.6	0	0	4
Total Property Tax Credits	1,764	100.0	66	87	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	315	52.6	12	18	14
Regular (Renters)	282	47.0	11	13	23
Targeting Refund	3	0.4	0	0	0
Total Property Tax Refunds	599	100.0	23	32	38
Total Aids/Credits	\$47,421	100.0	\$1,787	\$1,805	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$7,059	40.9%	\$266	\$289	\$276
City/Town Levy	2,779	16.1	105	119	175
School District Levy	6,735	39.0	254	301	416
Miscellaneous District Levy	682	4.0	26	21	178
Total Net Tax Capacity/Market Levy	\$17,255	100.0	\$650	\$730	\$1,045
Less Property Tax Credits	1,764		66	87	94
Net Property Taxes Payable	15,490		584	644	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$999,317		\$37,667	\$39,007	\$49,045
Net Tax Capacity (1999 Assessment)	12,717		479	499	780
C. Average NTC Tax Rate (Payable 2000)	1.188				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$11,300	34.3%	\$426	\$689	\$1,046
Sales/Use Tax (Calendar 1999)	8,672	26.3	327	302	593
Motor Vehicle Sales Tax (Calendar 1999)	2,906	8.8	110	114	105
Motor Vehicle License Tax (Calendar 1999)	3,052	9.3	115	123	118
Motor Fuels Tax (Calendar 1999)	6,204	18.8	234	172	120
Corporate Income Tax (Calendar 1999)	820	2.5	31	51	140
Total State Taxes	\$32,954	100.0	\$1,242	\$1,450	\$2,122

I. Major State Aids/Credits	PIPESTONE			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$9,868	49.8%	\$997	\$822	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	3,081	15.6	311	301	247
Minnesota Family Investment Program	89	0.4	9	9	18
General Assistance including GAMC	140	0.7	14	19	35
Social Services	1,216	6.1	123	156	144
Miscellaneous	179	0.9	18	15	17
Total	4,705	23.8	476	499	461
Highway Aid (Calendar 2000)					
County Aid	2,133	10.8	216	211	69
Municipal Aid	0	0.0	0	8	21
Township Aid	168	0.9	17	26	6
Total	2,301	11.6	233	245	96
Local Government Aid (Calendar 2000)	1,381	7.0	140	131	81
Disparity Reduction Aid (Calendar 2000)	199	1.0	20	10	5
HACA (Payable 2000)					
County HACA	740	3.7	75	65	43
City/Town HACA	435	2.2	44	55	47
School District HACA	0	0.0	0	4	5
Miscellaneous District HACA	9	0.0	1	1	6
Total	1,184	6.0	120	125	100
Criminal Justice Aid (Payable 2000)	45	0.2	5	4	6
Community Corrections Funding (2000)	114	0.6	12	14	14
Total Aids	19,797	100.0	2,001	1,851	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	890	100.0	90	114	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	890	100.0	90	114	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	209	63.8	21	19	14
Regular (Renters)	92	28.1	9	14	23
Targeting Refund	26	8.0	3	1	0
Total Property Tax Refunds	328	100.0	33	33	38
Total Aids/Credits	\$21,015	100.0	\$2,124	\$1,999	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$3,474	40.8%	\$351	\$313	\$276
City/Town Levy	1,341	15.8	136	142	175
School District Levy	3,429	40.3	347	388	416
Miscellaneous District Levy	264	3.1	27	36	178
Total Net Tax Capacity/Market Levy	\$8,508	100.0	\$860	\$879	\$1,045
Less Property Tax Credits	890		90	114	94
Net Property Taxes Payable	7,618		770	765	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$494,878		\$50,013	\$60,521	\$49,045
Net Tax Capacity (1999 Assessment)	5,897		596	705	780
C. Average NTC Tax Rate (Payable 2000)	1.272				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$5,893	45.0%	\$596	\$606	\$1,046
Sales/Use Tax (Calendar 1999)	3,086	23.6	312	365	593
Motor Vehicle Sales Tax (Calendar 1999)	1,073	8.2	108	115	105
Motor Vehicle License Tax (Calendar 1999)	1,144	8.7	116	124	118
Motor Fuels Tax (Calendar 1999)	1,279	9.8	129	147	120
Corporate Income Tax (Calendar 1999)	617	4.7	62	72	140
Total State Taxes	\$13,092	100.0	\$1,323	\$1,430	\$2,122

I. Major State Aids/Credits	POLK			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$31,255	43.8%	\$996	\$1,026	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	11,089	15.5	353	347	247
Minnesota Family Investment Program	685	1.0	22	13	18
General Assistance including GAMC	944	1.3	30	29	35
Social Services	7,458	10.5	238	186	144
Miscellaneous	677	0.9	22	18	17
Total	20,852	29.2	665	594	461
Highway Aid (Calendar 2000)					
County Aid	7,222	10.1	230	275	69
Municipal Aid	841	1.2	27	15	21
Township Aid	1,466	2.1	47	46	6
Total	9,529	13.4	304	336	96
Local Government Aid (Calendar 2000)	4,663	6.5	149	113	81
Disparity Reduction Aid (Calendar 2000)	194	0.3	6	8	5
HACA (Payable 2000)					
County HACA	1,566	2.2	50	55	43
City/Town HACA	1,871	2.6	60	50	47
School District HACA	325	0.5	10	16	5
Miscellaneous District HACA	243	0.3	8	8	6
Total	4,005	5.6	128	128	100
Criminal Justice Aid (Payable 2000)	158	0.2	5	5	6
Community Corrections Funding (2000)	693	1.0	22	17	14
Total Aids	71,349	100.0	2,274	2,227	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	2,792	73.9	89	83	90
Miscellaneous Credits	988	26.1	32	11	4
Total Property Tax Credits	3,780	100.0	121	94	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	400	45.5	13	13	14
Regular (Renters)	471	53.7	15	12	23
Targeting Refund	7	0.8	0	0	0
Total Property Tax Refunds	878	100.0	28	25	38
Total Aids/Credits	\$76,007	100.0	\$2,423	\$2,346	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$10,674	39.6%	\$340	\$294	\$276
City/Town Levy	5,084	18.9	162	139	175
School District Levy	9,831	36.5	313	341	416
Miscellaneous District Levy	1,350	5.0	43	29	178
Total Net Tax Capacity/Market Levy	\$26,938	100.0	\$859	\$804	\$1,045
Less Property Tax Credits	3,780		121	94	94
Net Property Taxes Payable	23,158		738	709	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,455,291		\$46,393	\$46,663	\$49,045
Net Tax Capacity (1999 Assessment)	18,050		575	595	780
C. Average NTC Tax Rate (Payable 2000)	1.277				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$17,445	42.7%	\$556	\$644	\$1,046
Sales/Use Tax (Calendar 1999)	10,157	24.9	324	303	593
Motor Vehicle Sales Tax (Calendar 1999)	3,281	8.0	105	112	105
Motor Vehicle License Tax (Calendar 1999)	3,592	8.8	115	121	118
Motor Fuels Tax (Calendar 1999)	4,760	11.7	152	142	120
Corporate Income Tax (Calendar 1999)	1,615	4.0	51	64	140
Total State Taxes	\$40,849	100.0	\$1,302	\$1,387	\$2,122

I. Major State Aids/Credits	POPE			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$9,049	44.9%	\$805	\$824	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	3,155	15.7	281	297	247
Minnesota Family Investment Program	66	0.3	6	14	18
General Assistance including GAMC	286	1.4	25	28	35
Social Services	1,753	8.7	156	181	144
Miscellaneous	177	0.9	16	15	17
Total	5,437	27.0	484	534	461
Highway Aid (Calendar 2000)					
County Aid	2,719	13.5	242	141	69
Municipal Aid	0	0.0	0	13	21
Township Aid	229	1.1	20	14	6
Total	2,948	14.6	262	168	96
Local Government Aid (Calendar 2000)	947	4.7	84	93	81
Disparity Reduction Aid (Calendar 2000)	61	0.3	5	2	5
HACA (Payable 2000)					
County HACA	821	4.1	73	53	43
City/Town HACA	564	2.8	50	36	47
School District HACA	127	0.6	11	9	5
Miscellaneous District HACA	32	0.2	3	3	6
Total	1,544	7.7	137	101	100
Criminal Justice Aid (Payable 2000)	49	0.2	4	5	6
Community Corrections Funding (2000)	111	0.6	10	15	14
Total Aids	20,146	100.0	1,793	1,741	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	1,042	99.1	93	87	90
Miscellaneous Credits	10	0.9	1	18	4
Total Property Tax Credits	1,051	100.0	94	105	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	233	59.8	21	14	14
Regular (Renters)	154	39.4	14	16	23
Targeting Refund	3	0.9	0	0	0
Total Property Tax Refunds	390	100.0	35	30	38
Total Aids/Credits	\$21,588	100.0	\$1,921	\$1,876	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$2,934	33.3%	\$261	\$278	\$276
City/Town Levy	1,371	15.6	122	120	175
School District Levy	3,960	45.0	352	331	416
Miscellaneous District Levy	537	6.1	48	30	178
Total Net Tax Capacity/Market Levy	\$8,802	100.0	\$783	\$759	\$1,045
Less Property Tax Credits	1,051		94	105	94
Net Property Taxes Payable	7,750		690	654	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$564,231		\$50,216	\$47,838	\$49,045
Net Tax Capacity (1999 Assessment)	6,189		551	600	780
C. Average NTC Tax Rate (Payable 2000)	1.191				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$6,458	43.8%	\$575	\$599	\$1,046
Sales/Use Tax (Calendar 1999)	3,471	23.5	309	425	593
Motor Vehicle Sales Tax (Calendar 1999)	1,273	8.6	113	107	105
Motor Vehicle License Tax (Calendar 1999)	1,369	9.3	122	115	118
Motor Fuels Tax (Calendar 1999)	1,530	10.4	136	145	120
Corporate Income Tax (Calendar 1999)	652	4.4	58	66	140
Total State Taxes	\$14,753	100.0	\$1,313	\$1,457	\$2,122

I. Major State Aids/Credits	RAMSEY			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$441,980	49.1%	\$865	\$742	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	165,609	18.4	324	243	247
Minnesota Family Investment Program	19,072	2.1	37	22	18
General Assistance including GAMC	27,133	3.0	53	41	35
Social Services	91,785	10.2	180	137	144
Miscellaneous	13,066	1.5	26	19	17
Total	316,665	35.1	620	462	461
Highway Aid (Calendar 2000)					
County Aid	11,494	1.3	22	23	69
Municipal Aid	15,858	1.8	31	28	21
Township Aid	14	0.0	0	0	6
Total	27,366	3.0	54	51	96
Local Government Aid (Calendar 2000)	53,428	5.9	105	66	81
Disparity Reduction Aid (Calendar 2000)	851	0.1	2	1	5
HACA (Payable 2000)					
County HACA	14,524	1.6	28	37	43
City/Town HACA	29,074	3.2	57	49	47
School District HACA	1,265	0.1	2	3	5
Miscellaneous District HACA	3,882	0.4	8	10	6
Total	48,746	5.4	95	99	100
Criminal Justice Aid (Payable 2000)	3,762	0.4	7	7	6
Community Corrections Funding (2000)	8,274	0.9	16	13	14
Total Aids	901,073	100.0	1,763	1,441	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	39,751	100.0	78	91	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	39,751	100.0	78	92	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	7,095	27.2	14	14	14
Regular (Renters)	18,949	72.6	37	29	23
Targeting Refund	59	0.2	0	0	0
Total Property Tax Refunds	26,103	100.0	51	44	38
Total Aids/Credits	\$966,928	100.0	\$1,892	\$1,576	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$128,666	24.6%	\$252	\$271	\$276
City/Town Levy	79,144	15.1	155	199	175
School District Levy	191,027	36.5	374	479	416
Miscellaneous District Levy	123,897	23.7	242	301	178
Total Net Tax Capacity/Market Levy	\$522,734	100.0	\$1,023	\$1,250	\$1,045
Less Property Tax Credits	39,751		78	92	94
Net Property Taxes Payable	482,983		945	1,159	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$21,128,315		\$41,344	\$52,181	\$49,045
Net Tax Capacity (1999 Assessment)	371,622		727	922	780
C. Average NTC Tax Rate (Payable 2000)	1.243				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$542,296	46.1%	\$1,061	\$1,335	\$1,046
Sales/Use Tax (Calendar 1999)	378,168	32.2	740	739	593
Motor Vehicle Sales Tax (Calendar 1999)	48,995	4.2	96	101	105
Motor Vehicle License Tax (Calendar 1999)	55,625	4.7	109	118	118
Motor Fuels Tax (Calendar 1999)	52,858	4.5	103	107	120
Corporate Income Tax (Calendar 1999)	97,822	8.3	191	190	140
Total State Taxes	\$1,175,763	100.0	\$2,301	\$2,590	\$2,122

I. Major State Aids/Credits	RED LAKE			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$4,895	42.9%	\$1,139	\$1,026	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	1,792	15.7	417	347	247
Minnesota Family Investment Program	37	0.3	9	13	18
General Assistance including GAMC	208	1.8	48	29	35
Social Services	747	6.5	174	186	144
Miscellaneous	118	1.0	27	18	17
Total	2,902	25.4	675	594	461
Highway Aid (Calendar 2000)					
County Aid	1,990	17.4	463	275	69
Municipal Aid	0	0.0	0	15	21
Township Aid	113	1.0	26	46	6
Total	2,103	18.4	489	336	96
Local Government Aid (Calendar 2000)	558	4.9	130	113	81
Disparity Reduction Aid (Calendar 2000)	191	1.7	44	8	5
HACA (Payable 2000)					
County HACA	346	3.0	80	55	43
City/Town HACA	266	2.3	62	50	47
School District HACA	45	0.4	11	16	5
Miscellaneous District HACA	32	0.3	7	8	6
Total	689	6.0	160	128	100
Criminal Justice Aid (Payable 2000)	19	0.2	4	5	6
Community Corrections Funding (2000)	64	0.6	15	17	14
Total Aids	11,420	100.0	2,656	2,227	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	229	100.0	53	83	90
Miscellaneous Credits	0	0.0	0	11	4
Total Property Tax Credits	229	100.0	53	94	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	58	58.3	13	13	14
Regular (Renters)	40	40.7	9	12	23
Targeting Refund	1	1.0	0	0	0
Total Property Tax Refunds	99	100.0	23	25	38
Total Aids/Credits	\$11,748	100.0	\$2,733	\$2,346	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$1,198	37.7%	\$279	\$294	\$276
City/Town Levy	606	19.1	141	139	175
School District Levy	1,276	40.1	297	341	416
Miscellaneous District Levy	99	3.1	23	29	178
Total Net Tax Capacity/Market Levy	\$3,179	100.0	\$739	\$804	\$1,045
Less Property Tax Credits	229		53	94	94
Net Property Taxes Payable	2,950		686	709	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$162,875		\$37,887	\$46,663	\$49,045
Net Tax Capacity (1999 Assessment)	2,310		537	595	780
C. Average NTC Tax Rate (Payable 2000)	1.165				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$1,972	39.6%	\$459	\$644	\$1,046
Sales/Use Tax (Calendar 1999)	1,096	22.0	255	303	593
Motor Vehicle Sales Tax (Calendar 1999)	503	10.1	117	112	105
Motor Vehicle License Tax (Calendar 1999)	530	10.6	123	121	118
Motor Fuels Tax (Calendar 1999)	621	12.5	144	142	120
Corporate Income Tax (Calendar 1999)	261	5.2	61	64	140
Total State Taxes	\$4,983	100.0	\$1,159	\$1,387	\$2,122

I. Major State Aids/Credits	REDWOOD			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$14,335	43.8%	\$853	\$822	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	4,724	14.4	281	301	247
Minnesota Family Investment Program	125	0.4	7	9	18
General Assistance including GAMC	264	0.8	16	19	35
Social Services	3,280	10.0	195	156	144
Miscellaneous	297	0.9	18	15	17
Total	8,689	26.5	517	499	461
Highway Aid (Calendar 2000)					
County Aid	3,766	11.5	224	211	69
Municipal Aid	219	0.7	13	8	21
Township Aid	688	2.1	41	26	6
Total	4,672	14.3	278	245	96
Local Government Aid (Calendar 2000)	2,228	6.8	133	131	81
Disparity Reduction Aid (Calendar 2000)	116	0.4	7	10	5
HACA (Payable 2000)					
County HACA	1,123	3.4	67	65	43
City/Town HACA	991	3.0	59	55	47
School District HACA	198	0.6	12	4	5
Miscellaneous District HACA	20	0.1	1	1	6
Total	2,331	7.1	139	125	100
Criminal Justice Aid (Payable 2000)	86	0.3	5	4	6
Community Corrections Funding (2000)	279	0.9	17	14	14
Total Aids	32,738	100.0	1,947	1,851	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	2,268	100.0	135	114	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,268	100.0	135	114	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	402	62.0	24	19	14
Regular (Renters)	236	36.4	14	14	23
Targeting Refund	10	1.6	1	1	0
Total Property Tax Refunds	649	100.0	39	33	38
Total Aids/Credits	\$35,656	100.0	\$2,120	\$1,999	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$5,463	35.5%	\$325	\$313	\$276
City/Town Levy	2,640	17.1	157	142	175
School District Levy	7,005	45.5	417	388	416
Miscellaneous District Levy	300	1.9	18	36	178
Total Net Tax Capacity/Market Levy	\$15,407	100.0	\$916	\$879	\$1,045
Less Property Tax Credits	2,268		135	114	94
Net Property Taxes Payable	13,139		781	765	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,151,828		\$68,500	\$60,521	\$49,045
Net Tax Capacity (1999 Assessment)	12,177		724	705	780
C. Average NTC Tax Rate (Payable 2000)	1.045				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$10,715	43.3%	\$637	\$606	\$1,046
Sales/Use Tax (Calendar 1999)	6,133	24.8	365	365	593
Motor Vehicle Sales Tax (Calendar 1999)	2,056	8.3	122	115	105
Motor Vehicle License Tax (Calendar 1999)	2,329	9.4	138	124	118
Motor Fuels Tax (Calendar 1999)	2,516	10.2	150	147	120
Corporate Income Tax (Calendar 1999)	1,025	4.1	61	72	140
Total State Taxes	\$24,774	100.0	\$1,473	\$1,430	\$2,122

I. Major State Aids/Credits	RENVILLE			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$10,655	36.9%	\$621	\$866	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	4,690	16.3	273	252	247
Minnesota Family Investment Program	188	0.7	11	11	18
General Assistance including GAMC	248	0.9	14	18	35
Social Services	2,711	9.4	158	176	144
Miscellaneous	248	0.9	14	16	17
Total	8,084	28.0	471	474	461
Highway Aid (Calendar 2000)					
County Aid	4,639	16.1	270	122	69
Municipal Aid	0	0.0	0	13	21
Township Aid	475	1.6	28	16	6
Total	5,114	17.7	298	151	96
Local Government Aid (Calendar 2000)	2,342	8.1	137	95	81
Disparity Reduction Aid (Calendar 2000)	180	0.6	10	4	5
HACA (Payable 2000)					
County HACA	1,057	3.7	62	57	43
City/Town HACA	1,122	3.9	65	49	47
School District HACA	53	0.2	3	9	5
Miscellaneous District HACA	16	0.1	1	1	6
Total	2,247	7.8	131	116	100
Criminal Justice Aid (Payable 2000)	77	0.3	5	5	6
Community Corrections Funding (2000)	142	0.5	8	14	14
Total Aids	28,841	100.0	1,681	1,724	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	2,658	100.0	155	102	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,658	100.0	155	102	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	382	69.6	22	19	14
Regular (Renters)	161	29.3	9	18	23
Targeting Refund	6	1.1	0	0	0
Total Property Tax Refunds	549	100.0	32	37	38
Total Aids/Credits	\$32,047	100.0	\$1,868	\$1,863	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$5,438	31.5%	\$317	\$292	\$276
City/Town Levy	3,788	21.9	221	157	175
School District Levy	7,256	42.0	423	348	416
Miscellaneous District Levy	779	4.5	45	29	178
Total Net Tax Capacity/Market Levy	\$17,261	100.0	\$1,006	\$827	\$1,045
Less Property Tax Credits	2,658		155	102	94
Net Property Taxes Payable	14,604		851	724	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,374,417		\$80,122	\$50,527	\$49,045
Net Tax Capacity (1999 Assessment)	14,824		864	614	780
C. Average NTC Tax Rate (Payable 2000)	0.942				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$10,369	43.7%	\$604	\$694	\$1,046
Sales/Use Tax (Calendar 1999)	4,780	20.2	279	403	593
Motor Vehicle Sales Tax (Calendar 1999)	2,190	9.2	128	115	105
Motor Vehicle License Tax (Calendar 1999)	2,580	10.9	150	129	118
Motor Fuels Tax (Calendar 1999)	2,600	11.0	152	122	120
Corporate Income Tax (Calendar 1999)	1,200	5.1	70	90	140
Total State Taxes	\$23,720	100.0	\$1,383	\$1,553	\$2,122

I. Major State Aids/Credits	RICE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$38,517	52.9%	\$680	\$775	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	10,413	14.3	184	208	247
Minnesota Family Investment Program	517	0.7	9	10	18
General Assistance including GAMC	725	1.0	13	24	35
Social Services	5,687	7.8	100	138	144
Miscellaneous	917	1.3	16	14	17
Total	18,259	25.1	322	394	461
Highway Aid (Calendar 2000)					
County Aid	3,224	4.4	57	92	69
Municipal Aid	1,270	1.7	22	16	21
Township Aid	277	0.4	5	9	6
Total	4,771	6.6	84	118	96
Local Government Aid (Calendar 2000)	5,874	8.1	104	97	81
Disparity Reduction Aid (Calendar 2000)	102	0.1	2	6	5
HACA (Payable 2000)					
County HACA	1,658	2.3	29	45	43
City/Town HACA	1,919	2.6	34	49	47
School District HACA	497	0.7	9	5	5
Miscellaneous District HACA	24	0.0	0	0	6
Total	4,098	5.6	72	100	100
Criminal Justice Aid (Payable 2000)	312	0.4	6	5	6
Community Corrections Funding (2000)	821	1.1	14	13	14
Total Aids	72,754	100.0	1,284	1,509	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	4,951	100.0	87	91	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	4,951	100.0	87	91	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	780	44.3	14	13	14
Regular (Renters)	968	55.0	17	17	23
Targeting Refund	12	0.7	0	0	0
Total Property Tax Refunds	1,760	100.0	31	30	38
Total Aids/Credits	\$79,465	100.0	\$1,402	\$1,630	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$10,259	26.6%	\$181	\$249	\$276
City/Town Levy	7,388	19.2	130	160	175
School District Levy	19,063	49.4	336	359	416
Miscellaneous District Levy	1,862	4.8	33	31	178
Total Net Tax Capacity/Market Levy	\$38,572	100.0	\$681	\$799	\$1,045
Less Property Tax Credits	4,951		87	91	94
Net Property Taxes Payable	33,621		593	707	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$2,306,179		\$40,698	\$44,008	\$49,045
Net Tax Capacity (1999 Assessment)	30,975		547	609	780
C. Average NTC Tax Rate (Payable 2000)	1.015				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$44,064	51.0%	\$778	\$853	\$1,046
Sales/Use Tax (Calendar 1999)	18,620	21.5	329	419	593
Motor Vehicle Sales Tax (Calendar 1999)	5,683	6.6	100	107	105
Motor Vehicle License Tax (Calendar 1999)	6,216	7.2	110	117	118
Motor Fuels Tax (Calendar 1999)	6,922	8.0	122	124	120
Corporate Income Tax (Calendar 1999)	4,935	5.7	87	114	140
Total State Taxes	\$86,440	100.0	\$1,525	\$1,734	\$2,122

I. Major State Aids/Credits	ROCK			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$8,064	46.4%	\$830	\$822	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	2,309	13.3	237	301	247
Minnesota Family Investment Program	56	0.3	6	9	18
General Assistance including GAMC	70	0.4	7	19	35
Social Services	1,582	9.1	163	156	144
Miscellaneous	90	0.5	9	15	17
Total	4,107	23.6	422	499	461
Highway Aid (Calendar 2000)					
County Aid	2,502	14.4	257	211	69
Municipal Aid	0	0.0	0	8	21
Township Aid	183	1.1	19	26	6
Total	2,685	15.4	276	245	96
Local Government Aid (Calendar 2000)	1,268	7.3	130	131	81
Disparity Reduction Aid (Calendar 2000)	77	0.4	8	10	5
HACA (Payable 2000)					
County HACA	619	3.6	64	65	43
City/Town HACA	403	2.3	41	55	47
School District HACA	0	0.0	0	4	5
Miscellaneous District HACA	11	0.1	1	1	6
Total	1,032	5.9	106	125	100
Criminal Justice Aid (Payable 2000)	40	0.2	4	4	6
Community Corrections Funding (2000)	117	0.7	12	14	14
Total Aids	17,391	100.0	1,789	1,851	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	1,332	100.0	137	114	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,332	100.0	137	114	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	147	54.7	15	19	14
Regular (Renters)	118	44.0	12	14	23
Targeting Refund	3	1.3	0	1	0
Total Property Tax Refunds	268	100.0	28	33	38
Total Aids/Credits	\$18,991	100.0	\$1,954	\$1,999	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$2,552	29.5%	\$262	\$313	\$276
City/Town Levy	1,144	13.2	118	142	175
School District Levy	4,550	52.7	468	388	416
Miscellaneous District Levy	396	4.6	41	36	178
Total Net Tax Capacity/Market Levy	\$8,642	100.0	\$889	\$879	\$1,045
Less Property Tax Credits	1,332		137	114	94
Net Property Taxes Payable	7,309		752	765	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$613,804		\$63,142	\$60,521	\$49,045
Net Tax Capacity (1999 Assessment)	6,745		694	705	780
C. Average NTC Tax Rate (Payable 2000)	1.058				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$5,006	41.0%	\$515	\$606	\$1,046
Sales/Use Tax (Calendar 1999)	2,576	21.1	265	365	593
Motor Vehicle Sales Tax (Calendar 1999)	1,104	9.0	114	115	105
Motor Vehicle License Tax (Calendar 1999)	1,171	9.6	120	124	118
Motor Fuels Tax (Calendar 1999)	1,851	15.1	190	147	120
Corporate Income Tax (Calendar 1999)	515	4.2	53	72	140
Total State Taxes	\$12,223	100.0	\$1,257	\$1,430	\$2,122

I. Major State Aids/Credits	ROSEAU			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$19,864	60.2%	\$1,216	\$1,026	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	4,266	12.9	261	347	247
Minnesota Family Investment Program	73	0.2	4	13	18
General Assistance including GAMC	324	1.0	20	29	35
Social Services	1,949	5.9	119	186	144
Miscellaneous	140	0.4	9	18	17
Total	6,753	20.5	413	594	461
Highway Aid (Calendar 2000)					
County Aid	3,331	10.1	204	275	69
Municipal Aid	0	0.0	0	15	21
Township Aid	431	1.3	26	46	6
Total	3,762	11.4	230	336	96
Local Government Aid (Calendar 2000)	870	2.6	53	113	81
Disparity Reduction Aid (Calendar 2000)	7	0.0	0	8	5
HACA (Payable 2000)					
County HACA	607	1.8	37	55	43
City/Town HACA	433	1.3	27	50	47
School District HACA	380	1.2	23	16	5
Miscellaneous District HACA	92	0.3	6	8	6
Total	1,512	4.6	93	128	100
Criminal Justice Aid (Payable 2000)	83	0.3	5	5	6
Community Corrections Funding (2000)	151	0.5	9	17	14
Total Aids	33,002	100.0	2,020	2,227	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	1,112	99.7	68	83	90
Miscellaneous Credits	3	0.3	0	11	4
Total Property Tax Credits	1,115	100.0	68	94	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	197	61.6	12	13	14
Regular (Renters)	120	37.7	7	12	23
Targeting Refund	2	0.6	0	0	0
Total Property Tax Refunds	319	100.0	20	25	38
Total Aids/Credits	\$34,437	100.0	\$2,108	\$2,346	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$2,926	29.8%	\$179	\$294	\$276
City/Town Levy	1,869	19.0	114	139	175
School District Levy	4,604	46.8	282	341	416
Miscellaneous District Levy	430	4.4	26	29	178
Total Net Tax Capacity/Market Levy	\$9,829	100.0	\$602	\$804	\$1,045
Less Property Tax Credits	1,115		68	94	94
Net Property Taxes Payable	8,714		533	709	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$562,473		\$34,427	\$46,663	\$49,045
Net Tax Capacity (1999 Assessment)	6,783		415	595	780
C. Average NTC Tax Rate (Payable 2000)	1.191				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$11,694	52.3%	\$716	\$644	\$1,046
Sales/Use Tax (Calendar 1999)	3,468	15.5	212	303	593
Motor Vehicle Sales Tax (Calendar 1999)	1,797	8.0	110	112	105
Motor Vehicle License Tax (Calendar 1999)	1,900	8.5	116	121	118
Motor Fuels Tax (Calendar 1999)	1,836	8.2	112	142	120
Corporate Income Tax (Calendar 1999)	1,685	7.5	103	64	140
Total State Taxes	\$22,381	100.0	\$1,370	\$1,387	\$2,122

I. Major State Aids/Credits	ST. LOUIS			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$154,176	40.9%	\$769	\$804	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	65,216	17.3	325	315	247
Minnesota Family Investment Program	4,035	1.1	20	18	18
General Assistance including GAMC	9,543	2.5	48	44	35
Social Services	37,675	10.0	188	180	144
Miscellaneous	5,311	1.4	26	24	17
Total	121,781	32.3	607	581	461
Highway Aid (Calendar 2000)					
County Aid	17,777	4.7	89	125	69
Municipal Aid	5,351	1.4	27	20	21
Township Aid	284	0.1	1	3	6
Total	23,412	6.2	117	148	96
Local Government Aid (Calendar 2000)	37,265	9.9	186	154	81
Disparity Reduction Aid (Calendar 2000)	10,988	2.9	55	40	5
HACA (Payable 2000)					
County HACA	10,531	2.8	53	55	43
City/Town HACA	12,288	3.3	61	54	47
School District HACA	1,451	0.4	7	6	5
Miscellaneous District HACA	161	0.0	1	1	6
Total	24,431	6.5	122	116	100
Criminal Justice Aid (Payable 2000)	1,168	0.3	6	6	6
Community Corrections Funding (2000)	3,817	1.0	19	18	14
Total Aids	377,038	100.0	1,880	1,867	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	12,919	60.8	64	69	90
Miscellaneous Credits	8,334	39.2	42	45	4
Total Property Tax Credits	21,253	100.0	106	114	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	1,729	27.9	9	9	14
Regular (Renters)	4,434	71.6	22	19	23
Targeting Refund	33	0.5	0	0	0
Total Property Tax Refunds	6,196	100.0	31	28	38
Total Aids/Credits	\$404,487	100.0	\$2,017	\$2,009	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$62,056	42.7%	\$309	\$336	\$276
City/Town Levy	26,428	18.2	132	150	175
School District Levy	43,594	30.0	217	264	416
Miscellaneous District Levy	13,148	9.1	66	57	178
Total Net Tax Capacity/Market Levy	\$145,225	100.0	\$724	\$807	\$1,045
Less Property Tax Credits	21,253		106	114	94
Net Property Taxes Payable	123,972		618	693	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$6,445,269		\$32,141	\$37,084	\$49,045
Net Tax Capacity (1999 Assessment)	97,393		486	562	780
C. Average NTC Tax Rate (Payable 2000)	1.231				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$140,659	42.1%	\$701	\$672	\$1,046
Sales/Use Tax (Calendar 1999)	109,523	32.8	546	497	593
Motor Vehicle Sales Tax (Calendar 1999)	20,604	6.2	103	108	105
Motor Vehicle License Tax (Calendar 1999)	21,842	6.5	109	115	118
Motor Fuels Tax (Calendar 1999)	23,530	7.0	117	129	120
Corporate Income Tax (Calendar 1999)	18,212	5.4	91	82	140
Total State Taxes	\$334,371	100.0	\$1,667	\$1,604	\$2,122

I. Major State Aids/Credits	SCOTT			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$59,846	62.0%	\$669	\$742	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	9,651	10.0	108	243	247
Minnesota Family Investment Program	447	0.5	5	22	18
General Assistance including GAMC	1,173	1.2	13	41	35
Social Services	6,665	6.9	74	137	144
Miscellaneous	437	0.5	5	19	17
Total	18,374	19.0	205	462	461
Highway Aid (Calendar 2000)					
County Aid	4,237	4.4	47	23	69
Municipal Aid	1,525	1.6	17	28	21
Township Aid	255	0.3	3	0	6
Total	6,017	6.2	67	51	96
Local Government Aid (Calendar 2000)	1,579	1.6	18	66	81
Disparity Reduction Aid (Calendar 2000)	25	0.0	0	1	5
HACA (Payable 2000)					
County HACA	5,269	5.5	59	37	43
City/Town HACA	2,851	3.0	32	49	47
School District HACA	401	0.4	4	3	5
Miscellaneous District HACA	784	0.8	9	10	6
Total	9,305	9.6	104	99	100
Criminal Justice Aid (Payable 2000)	399	0.4	4	7	6
Community Corrections Funding (2000)	978	1.0	11	13	14
Total Aids	96,522	100.0	1,078	1,441	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	9,130	99.9	102	91	90
Miscellaneous Credits	13	0.1	0	0	4
Total Property Tax Credits	9,143	100.0	102	92	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	1,273	51.7	14	14	14
Regular (Renters)	1,174	47.7	13	29	23
Targeting Refund	12	0.5	0	0	0
Total Property Tax Refunds	2,459	100.0	27	44	38
Total Aids/Credits	\$108,124	100.0	\$1,208	\$1,576	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$21,822	24.4%	\$244	\$271	\$276
City/Town Levy	15,060	16.9	168	199	175
School District Levy	37,485	42.0	419	479	416
Miscellaneous District Levy	14,969	16.8	167	301	178
Total Net Tax Capacity/Market Levy	\$89,336	100.0	\$998	\$1,250	\$1,045
Less Property Tax Credits	9,143		102	92	94
Net Property Taxes Payable	80,193		896	1,159	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$4,542,635		\$50,757	\$52,181	\$49,045
Net Tax Capacity (1999 Assessment)	69,440		776	922	780
C. Average NTC Tax Rate (Payable 2000)	1.051				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$105,936	58.5%	\$1,184	\$1,335	\$1,046
Sales/Use Tax (Calendar 1999)	34,382	19.0	384	739	593
Motor Vehicle Sales Tax (Calendar 1999)	9,277	5.1	104	101	105
Motor Vehicle License Tax (Calendar 1999)	11,686	6.5	131	118	118
Motor Fuels Tax (Calendar 1999)	11,206	6.2	125	107	120
Corporate Income Tax (Calendar 1999)	8,486	4.7	95	190	140
Total State Taxes	\$180,973	100.0	\$2,022	\$2,590	\$2,122

I. Major State Aids/Credits	SHERBURNE			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$53,015	70.7%	\$823	\$880	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	7,202	9.6	112	154	247
Minnesota Family Investment Program	402	0.5	6	8	18
General Assistance including GAMC	647	0.9	10	15	35
Social Services	4,503	6.0	70	104	144
Miscellaneous	378	0.5	6	11	17
Total	13,132	17.5	204	293	461
Highway Aid (Calendar 2000)					
County Aid	2,087	2.8	32	52	69
Municipal Aid	708	0.9	11	14	21
Township Aid	178	0.2	3	4	6
Total	2,973	4.0	46	70	96
Local Government Aid (Calendar 2000)	852	1.1	13	54	81
Disparity Reduction Aid (Calendar 2000)	17	0.0	0	1	5
HACA (Payable 2000)					
County HACA	1,427	1.9	22	29	43
City/Town HACA	1,868	2.5	29	36	47
School District HACA	554	0.7	9	8	5
Miscellaneous District HACA	161	0.2	2	2	6
Total	4,010	5.3	62	75	100
Criminal Justice Aid (Payable 2000)	284	0.4	4	5	6
Community Corrections Funding (2000)	731	1.0	11	14	14
Total Aids	75,015	100.0	1,165	1,392	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	6,015	99.9	93	83	90
Miscellaneous Credits	7	0.1	0	0	4
Total Property Tax Credits	6,023	100.0	93	84	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	547	37.7	8	13	14
Regular (Renters)	890	61.3	14	17	23
Targeting Refund	15	1.0	0	0	0
Total Property Tax Refunds	1,452	100.0	23	30	38
Total Aids/Credits	\$82,489	100.0	\$1,281	\$1,506	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$18,606	26.7%	\$289	\$242	\$276
City/Town Levy	13,057	18.7	203	168	175
School District Levy	35,994	51.6	559	404	416
Miscellaneous District Levy	2,135	3.1	33	49	178
Total Net Tax Capacity/Market Levy	\$69,791	100.0	\$1,083	\$862	\$1,045
Less Property Tax Credits	6,023		93	84	94
Net Property Taxes Payable	63,768		990	779	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$3,300,799		\$51,241	\$42,606	\$49,045
Net Tax Capacity (1999 Assessment)	60,505		939	673	780
C. Average NTC Tax Rate (Payable 2000)	1.005				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$57,009	56.0%	\$885	\$823	\$1,046
Sales/Use Tax (Calendar 1999)	19,278	18.9	299	470	593
Motor Vehicle Sales Tax (Calendar 1999)	6,558	6.4	102	106	105
Motor Vehicle License Tax (Calendar 1999)	7,487	7.4	116	119	118
Motor Fuels Tax (Calendar 1999)	8,170	8.0	127	131	120
Corporate Income Tax (Calendar 1999)	3,323	3.3	52	84	140
Total State Taxes	\$101,824	100.0	\$1,581	\$1,733	\$2,122

I. Major State Aids/Credits	SIBLEY			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$10,324	43.7%	\$672	\$733	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	3,324	14.1	216	233	247
Minnesota Family Investment Program	130	0.5	8	10	18
General Assistance including GAMC	243	1.0	16	20	35
Social Services	2,134	9.0	139	141	144
Miscellaneous	160	0.7	10	12	17
Total	5,991	25.4	390	416	461
Highway Aid (Calendar 2000)					
County Aid	3,004	12.7	196	123	69
Municipal Aid	0	0.0	0	15	21
Township Aid	271	1.1	18	12	6
Total	3,275	13.9	213	151	96
Local Government Aid (Calendar 2000)	1,519	6.4	99	124	81
Disparity Reduction Aid (Calendar 2000)	145	0.6	9	5	5
HACA (Payable 2000)					
County HACA	1,155	4.9	75	51	43
City/Town HACA	941	4.0	61	49	47
School District HACA	67	0.3	4	5	5
Miscellaneous District HACA	10	0.0	1	1	6
Total	2,172	9.2	141	106	100
Criminal Justice Aid (Payable 2000)	50	0.2	3	5	6
Community Corrections Funding (2000)	154	0.7	10	15	14
Total Aids	23,631	100.0	1,539	1,555	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	1,928	100.0	126	105	90
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,928	100.0	126	105	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	379	67.5	25	18	14
Regular (Renters)	179	31.8	12	17	23
Targeting Refund	4	0.7	0	0	0
Total Property Tax Refunds	561	100.0	37	35	38
Total Aids/Credits	\$26,120	100.0	\$1,701	\$1,695	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$4,914	40.0%	\$320	\$274	\$276
City/Town Levy	2,299	18.7	150	150	175
School District Levy	4,476	36.5	291	354	416
Miscellaneous District Levy	580	4.7	38	27	178
Total Net Tax Capacity/Market Levy	\$12,270	100.0	\$799	\$805	\$1,045
Less Property Tax Credits	1,928		126	105	94
Net Property Taxes Payable	10,342		673	700	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$917,576		\$59,754	\$51,368	\$49,045
Net Tax Capacity (1999 Assessment)	9,242		602	636	780
C. Average NTC Tax Rate (Payable 2000)	1.080				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$8,204	49.4%	\$534	\$701	\$1,046
Sales/Use Tax (Calendar 1999)	1,925	11.6	125	423	593
Motor Vehicle Sales Tax (Calendar 1999)	1,775	10.7	116	109	105
Motor Vehicle License Tax (Calendar 1999)	1,966	11.8	128	120	118
Motor Fuels Tax (Calendar 1999)	2,158	13.0	141	124	120
Corporate Income Tax (Calendar 1999)	570	3.4	37	83	140
Total State Taxes	\$16,598	100.0	\$1,081	\$1,559	\$2,122

I. Major State Aids/Credits	STEARNS			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$122,700	60.8%	\$921	\$880	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	22,818	11.3	171	154	247
Minnesota Family Investment Program	1,245	0.6	9	8	18
General Assistance including GAMC	2,450	1.2	18	15	35
Social Services	15,109	7.5	113	104	144
Miscellaneous	1,801	0.9	14	11	17
Total	43,423	21.5	326	293	461
Highway Aid (Calendar 2000)					
County Aid	6,582	3.3	49	52	69
Municipal Aid	2,352	1.2	18	14	21
Township Aid	538	0.3	4	4	6
Total	9,472	4.7	71	70	96
Local Government Aid (Calendar 2000)	11,610	5.7	87	54	81
Disparity Reduction Aid (Calendar 2000)	146	0.1	1	1	5
HACA (Payable 2000)					
County HACA	4,537	2.2	34	29	43
City/Town HACA	6,016	3.0	45	36	47
School District HACA	1,123	0.6	8	8	5
Miscellaneous District HACA	188	0.1	1	2	6
Total	11,864	5.9	89	75	100
Criminal Justice Aid (Payable 2000)	752	0.4	6	5	6
Community Corrections Funding (2000)	1,992	1.0	15	14	14
Total Aids	201,958	100.0	1,517	1,392	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	9,876	99.8	74	83	90
Miscellaneous Credits	15	0.2	0	0	4
Total Property Tax Credits	9,891	100.0	74	84	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	1,861	42.5	14	13	14
Regular (Renters)	2,480	56.6	19	17	23
Targeting Refund	39	0.9	0	0	0
Total Property Tax Refunds	4,380	100.0	33	30	38
Total Aids/Credits	\$216,229	100.0	\$1,624	\$1,506	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$29,660	29.1%	\$223	\$242	\$276
City/Town Levy	21,055	20.6	158	168	175
School District Levy	43,450	42.6	326	404	416
Miscellaneous District Levy	7,915	7.8	59	49	178
Total Net Tax Capacity/Market Levy	\$102,080	100.0	\$767	\$862	\$1,045
Less Property Tax Credits	9,891		74	84	94
Net Property Taxes Payable	92,189		692	779	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$4,974,313		\$37,354	\$42,606	\$49,045
Net Tax Capacity (1999 Assessment)	73,999		556	673	780
C. Average NTC Tax Rate (Payable 2000)	1.188				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$99,583	40.5%	\$748	\$823	\$1,046
Sales/Use Tax (Calendar 1999)	84,733	34.4	636	470	593
Motor Vehicle Sales Tax (Calendar 1999)	14,037	5.7	105	106	105
Motor Vehicle License Tax (Calendar 1999)	15,346	6.2	115	119	118
Motor Fuels Tax (Calendar 1999)	16,562	6.7	124	131	120
Corporate Income Tax (Calendar 1999)	15,749	6.4	118	84	140
Total State Taxes	\$246,010	100.0	\$1,847	\$1,733	\$2,122

I. Major State Aids/Credits	STEELE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$28,894	55.9%	\$858	\$775	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	5,482	10.6	163	208	247
Minnesota Family Investment Program	375	0.7	11	10	18
General Assistance including GAMC	637	1.2	19	24	35
Social Services	4,119	8.0	122	138	144
Miscellaneous	422	0.8	13	14	17
Total	11,035	21.4	328	394	461
Highway Aid (Calendar 2000)					
County Aid	3,447	6.7	102	92	69
Municipal Aid	688	1.3	20	16	21
Township Aid	233	0.5	7	9	6
Total	4,369	8.5	130	118	96
Local Government Aid (Calendar 2000)	3,698	7.2	110	97	81
Disparity Reduction Aid (Calendar 2000)	89	0.2	3	6	5
HACA (Payable 2000)					
County HACA	1,314	2.5	39	45	43
City/Town HACA	1,654	3.2	49	49	47
School District HACA	2	0.0	0	5	5
Miscellaneous District HACA	18	0.0	1	0	6
Total	2,988	5.8	89	100	100
Criminal Justice Aid (Payable 2000)	184	0.4	5	5	6
Community Corrections Funding (2000)	422	0.8	13	13	14
Total Aids	51,679	100.0	1,534	1,509	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	3,455	100.0	103	91	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	3,455	100.0	103	91	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	503	45.5	15	13	14
Regular (Renters)	596	53.9	18	17	23
Targeting Refund	6	0.6	0	0	0
Total Property Tax Refunds	1,106	100.0	33	30	38
Total Aids/Credits	\$56,239	100.0	\$1,670	\$1,630	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$8,111	29.9%	\$241	\$249	\$276
City/Town Levy	4,979	18.4	148	160	175
School District Levy	13,450	49.6	399	359	416
Miscellaneous District Levy	554	2.0	16	31	178
Total Net Tax Capacity/Market Levy	\$27,095	100.0	\$804	\$799	\$1,045
Less Property Tax Credits	3,455		103	91	94
Net Property Taxes Payable	23,640		702	707	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,624,529		\$48,234	\$44,008	\$49,045
Net Tax Capacity (1999 Assessment)	22,523		669	609	780
C. Average NTC Tax Rate (Payable 2000)	0.997				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$26,760	42.9%	\$795	\$853	\$1,046
Sales/Use Tax (Calendar 1999)	17,407	27.9	517	419	593
Motor Vehicle Sales Tax (Calendar 1999)	3,665	5.9	109	107	105
Motor Vehicle License Tax (Calendar 1999)	4,072	6.5	121	117	118
Motor Fuels Tax (Calendar 1999)	5,134	8.2	152	124	120
Corporate Income Tax (Calendar 1999)	5,397	8.6	160	114	140
Total State Taxes	\$62,435	100.0	\$1,854	\$1,734	\$2,122

I. Major State Aids/Credits	STEVENS			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$7,184	40.1%	\$715	\$824	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	2,038	11.4	203	297	247
Minnesota Family Investment Program	61	0.3	6	14	18
General Assistance including GAMC	63	0.4	6	28	35
Social Services	2,796	15.6	278	181	144
Miscellaneous	150	0.8	15	15	17
Total	5,108	28.5	508	534	461
Highway Aid (Calendar 2000)					
County Aid	1,924	10.7	191	141	69
Municipal Aid	175	1.0	17	13	21
Township Aid	177	1.0	18	14	6
Total	2,275	12.7	226	168	96
Local Government Aid (Calendar 2000)	1,443	8.0	144	93	81
Disparity Reduction Aid (Calendar 2000)	143	0.8	14	2	5
HACA (Payable 2000)					
County HACA	1,041	5.8	104	53	43
City/Town HACA	484	2.7	48	36	47
School District HACA	97	0.5	10	9	5
Miscellaneous District HACA	29	0.2	3	3	6
Total	1,651	9.2	164	101	100
Criminal Justice Aid (Payable 2000)	47	0.3	5	5	6
Community Corrections Funding (2000)	85	0.5	9	15	14
Total Aids	17,936	100.0	1,784	1,741	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	993	99.9	99	87	90
Miscellaneous Credits	1	0.1	0	18	4
Total Property Tax Credits	994	100.0	99	105	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	183	55.7	18	14	14
Regular (Renters)	141	42.9	14	16	23
Targeting Refund	4	1.4	0	0	0
Total Property Tax Refunds	328	100.0	33	30	38
Total Aids/Credits	\$19,257	100.0	\$1,916	\$1,876	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$2,647	33.3%	\$263	\$278	\$276
City/Town Levy	1,329	16.7	132	120	175
School District Levy	3,608	45.4	359	331	416
Miscellaneous District Levy	370	4.7	37	30	178
Total Net Tax Capacity/Market Levy	\$7,955	100.0	\$791	\$759	\$1,045
Less Property Tax Credits	994		99	105	94
Net Property Taxes Payable	6,961		692	654	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$513,983		\$51,127	\$47,838	\$49,045
Net Tax Capacity (1999 Assessment)	5,797		577	600	780
C. Average NTC Tax Rate (Payable 2000)	1.134				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$7,087	44.6%	\$705	\$599	\$1,046
Sales/Use Tax (Calendar 1999)	4,600	29.0	458	425	593
Motor Vehicle Sales Tax (Calendar 1999)	1,110	7.0	110	107	105
Motor Vehicle License Tax (Calendar 1999)	1,291	8.1	128	115	118
Motor Fuels Tax (Calendar 1999)	1,054	6.6	105	145	120
Corporate Income Tax (Calendar 1999)	744	4.7	74	66	140
Total State Taxes	\$15,886	100.0	\$1,580	\$1,457	\$2,122

I. Major State Aids/Credits	SWIFT			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$9,012	40.9%	\$754	\$971	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	3,774	17.1	316	351	247
Minnesota Family Investment Program	95	0.4	8	7	18
General Assistance including GAMC	282	1.3	24	22	35
Social Services	1,860	8.4	156	163	144
Miscellaneous	279	1.3	23	17	17
Total	6,290	28.5	526	560	461
Highway Aid (Calendar 2000)					
County Aid	2,534	11.5	212	248	69
Municipal Aid	0	0.0	0	4	21
Township Aid	398	1.8	33	35	6
Total	2,932	13.3	245	287	96
Local Government Aid (Calendar 2000)	1,646	7.5	138	146	81
Disparity Reduction Aid (Calendar 2000)	188	0.9	16	19	5
HACA (Payable 2000)					
County HACA	965	4.4	81	92	43
City/Town HACA	566	2.6	47	61	47
School District HACA	217	1.0	18	10	5
Miscellaneous District HACA	25	0.1	2	2	6
Total	1,773	8.0	148	165	100
Criminal Justice Aid (Payable 2000)	53	0.2	4	4	6
Community Corrections Funding (2000)	142	0.6	12	13	14
Total Aids	22,037	100.0	1,843	2,166	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	1,098	100.0	92	107	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,098	100.0	92	107	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	203	59.1	17	26	14
Regular (Renters)	140	40.8	12	14	23
Targeting Refund	1	0.2	0	0	0
Total Property Tax Refunds	344	100.0	29	40	38
Total Aids/Credits	\$23,479	100.0	\$1,964	\$2,312	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$3,366	36.0%	\$282	\$321	\$276
City/Town Levy	1,557	16.6	130	158	175
School District Levy	3,791	40.5	317	351	416
Miscellaneous District Levy	638	6.8	53	29	178
Total Net Tax Capacity/Market Levy	\$9,351	100.0	\$782	\$859	\$1,045
Less Property Tax Credits	1,098		92	107	94
Net Property Taxes Payable	8,253		690	753	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$609,252		\$50,958	\$56,309	\$49,045
Net Tax Capacity (1999 Assessment)	7,143		597	606	780
C. Average NTC Tax Rate (Payable 2000)	1.107				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$5,913	43.9%	\$495	\$689	\$1,046
Sales/Use Tax (Calendar 1999)	2,783	20.6	233	291	593
Motor Vehicle Sales Tax (Calendar 1999)	1,251	9.3	105	117	105
Motor Vehicle License Tax (Calendar 1999)	1,390	10.3	116	130	118
Motor Fuels Tax (Calendar 1999)	1,527	11.3	128	139	120
Corporate Income Tax (Calendar 1999)	619	4.6	52	59	140
Total State Taxes	\$13,484	100.0	\$1,128	\$1,424	\$2,122

I. Major State Aids/Credits	TODD			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$27,706	56.0%	\$1,134	\$930	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	7,259	14.7	297	276	247
Minnesota Family Investment Program	358	0.7	15	15	18
General Assistance including GAMC	635	1.3	26	33	35
Social Services	3,307	6.7	135	167	144
Miscellaneous	472	1.0	19	18	17
Total	12,032	24.3	493	509	461
Highway Aid (Calendar 2000)					
County Aid	3,265	6.6	134	111	69
Municipal Aid	0	0.0	0	7	21
Township Aid	519	1.0	21	12	6
Total	3,784	7.7	155	130	96
Local Government Aid (Calendar 2000)	2,212	4.5	91	68	81
Disparity Reduction Aid (Calendar 2000)	175	0.4	7	3	5
HACA (Payable 2000)					
County HACA	1,599	3.2	65	46	43
City/Town HACA	780	1.6	32	33	47
School District HACA	591	1.2	24	11	5
Miscellaneous District HACA	11	0.0	0	1	6
Total	2,981	6.0	122	90	100
Criminal Justice Aid (Payable 2000)	118	0.2	5	6	6
Community Corrections Funding (2000)	432	0.9	18	15	14
Total Aids	49,439	100.0	2,024	1,751	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	1,403	100.0	57	76	90
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	1,403	100.0	57	82	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	461	66.0	19	16	14
Regular (Renters)	229	32.8	9	14	23
Targeting Refund	9	1.2	0	0	0
Total Property Tax Refunds	698	100.0	29	30	38
Total Aids/Credits	\$51,540	100.0	\$2,110	\$1,864	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$5,867	42.6%	\$240	\$283	\$276
City/Town Levy	2,429	17.7	99	147	175
School District Levy	5,117	37.2	209	353	416
Miscellaneous District Levy	346	2.5	14	20	178
Total Net Tax Capacity/Market Levy	\$13,758	100.0	\$563	\$802	\$1,045
Less Property Tax Credits	1,403		57	82	94
Net Property Taxes Payable	12,355		506	720	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$749,455		\$30,683	\$50,874	\$49,045
Net Tax Capacity (1999 Assessment)	8,109		332	688	780
C. Average NTC Tax Rate (Payable 2000)	1.465				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$9,143	41.1%	\$374	\$579	\$1,046
Sales/Use Tax (Calendar 1999)	3,805	17.1	156	467	593
Motor Vehicle Sales Tax (Calendar 1999)	2,620	11.8	107	110	105
Motor Vehicle License Tax (Calendar 1999)	2,625	11.8	107	119	118
Motor Fuels Tax (Calendar 1999)	3,113	14.0	127	148	120
Corporate Income Tax (Calendar 1999)	930	4.2	38	57	140
Total State Taxes	\$22,236	100.0	\$910	\$1,479	\$2,122

I. Major State Aids/Credits	TRAVERSE			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$3,309	34.2%	\$800	\$824	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	1,706	17.6	413	297	247
Minnesota Family Investment Program	59	0.6	14	14	18
General Assistance including GAMC	118	1.2	28	28	35
Social Services	647	6.7	157	181	144
Miscellaneous	57	0.6	14	15	17
Total	2,587	26.7	626	534	461
Highway Aid (Calendar 2000)					
County Aid	1,952	20.2	472	141	69
Municipal Aid	0	0.0	0	13	21
Township Aid	167	1.7	40	14	6
Total	2,118	21.9	512	168	96
Local Government Aid (Calendar 2000)	695	7.2	168	93	81
Disparity Reduction Aid (Calendar 2000)	47	0.5	11	2	5
HACA (Payable 2000)					
County HACA	587	6.1	142	53	43
City/Town HACA	258	2.7	62	36	47
School District HACA	1	0.0	0	9	5
Miscellaneous District HACA	21	0.2	5	3	6
Total	867	9.0	210	101	100
Criminal Justice Aid (Payable 2000)	17	0.2	4	5	6
Community Corrections Funding (2000)	40	0.4	10	15	14
Total Aids	9,681	100.0	2,342	1,741	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	735	99.2	178	87	90
Miscellaneous Credits	6	0.8	1	18	4
Total Property Tax Credits	741	100.0	179	105	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	77	59.5	19	14	14
Regular (Renters)	51	39.3	12	16	23
Targeting Refund	2	1.3	0	0	0
Total Property Tax Refunds	129	100.0	31	30	38
Total Aids/Credits	\$10,551	100.0	\$2,552	\$1,876	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$1,783	34.3%	\$431	\$278	\$276
City/Town Levy	701	13.5	170	120	175
School District Levy	2,560	49.2	619	331	416
Miscellaneous District Levy	163	3.1	39	30	178
Total Net Tax Capacity/Market Levy	\$5,206	100.0	\$1,259	\$759	\$1,045
Less Property Tax Credits	741		179	105	94
Net Property Taxes Payable	4,465		1,080	654	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$385,754		\$93,312	\$47,838	\$49,045
Net Tax Capacity (1999 Assessment)	4,028		974	600	780
C. Average NTC Tax Rate (Payable 2000)	1.042				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$2,012	40.7%	\$487	\$599	\$1,046
Sales/Use Tax (Calendar 1999)	1,018	20.6	246	425	593
Motor Vehicle Sales Tax (Calendar 1999)	576	11.7	139	107	105
Motor Vehicle License Tax (Calendar 1999)	686	13.9	166	115	118
Motor Fuels Tax (Calendar 1999)	525	10.6	127	145	120
Corporate Income Tax (Calendar 1999)	131	2.6	32	66	140
Total State Taxes	\$4,948	100.0	\$1,197	\$1,457	\$2,122

I. Major State Aids/Credits	WABASHA			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$25,004	61.1%	\$1,157	\$775	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	4,395	10.7	203	208	247
Minnesota Family Investment Program	107	0.3	5	10	18
General Assistance including GAMC	328	0.8	15	24	35
Social Services	2,748	6.7	127	138	144
Miscellaneous	226	0.6	10	14	17
Total	7,803	19.1	361	394	461
Highway Aid (Calendar 2000)					
County Aid	3,313	8.1	153	92	69
Municipal Aid	0	0.0	0	16	21
Township Aid	174	0.4	8	9	6
Total	3,487	8.5	161	118	96
Local Government Aid (Calendar 2000)	1,992	4.9	92	97	81
Disparity Reduction Aid (Calendar 2000)	100	0.2	5	6	5
HACA (Payable 2000)					
County HACA	1,076	2.6	50	45	43
City/Town HACA	989	2.4	46	49	47
School District HACA	134	0.3	6	5	5
Miscellaneous District HACA	8	0.0	0	0	6
Total	2,208	5.4	102	100	100
Criminal Justice Aid (Payable 2000)	102	0.2	5	5	6
Community Corrections Funding (2000)	216	0.5	10	13	14
Total Aids	40,912	100.0	1,893	1,509	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	2,079	100.0	96	91	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,079	100.0	96	91	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	384	60.5	18	13	14
Regular (Renters)	247	39.0	11	17	23
Targeting Refund	4	0.6	0	0	0
Total Property Tax Refunds	635	100.0	29	30	38
Total Aids/Credits	\$43,626	100.0	\$2,019	\$1,630	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$5,670	39.0%	\$262	\$249	\$276
City/Town Levy	2,515	17.3	116	160	175
School District Levy	5,709	39.2	264	359	416
Miscellaneous District Levy	655	4.5	30	31	178
Total Net Tax Capacity/Market Levy	\$14,549	100.0	\$673	\$799	\$1,045
Less Property Tax Credits	2,079		96	91	94
Net Property Taxes Payable	12,471		577	707	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$955,462		\$44,214	\$44,008	\$49,045
Net Tax Capacity (1999 Assessment)	10,925		506	609	780
C. Average NTC Tax Rate (Payable 2000)	1.129				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$14,717	52.4%	\$681	\$853	\$1,046
Sales/Use Tax (Calendar 1999)	4,388	15.6	203	419	593
Motor Vehicle Sales Tax (Calendar 1999)	2,510	8.9	116	107	105
Motor Vehicle License Tax (Calendar 1999)	2,732	9.7	126	117	118
Motor Fuels Tax (Calendar 1999)	2,252	8.0	104	124	120
Corporate Income Tax (Calendar 1999)	1,501	5.3	69	114	140
Total State Taxes	\$28,099	100.0	\$1,300	\$1,734	\$2,122

I. Major State Aids/Credits	WADENA			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$18,861	57.2%	\$1,375	\$930	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	5,397	16.4	394	276	247
Minnesota Family Investment Program	222	0.7	16	15	18
General Assistance including GAMC	538	1.6	39	33	35
Social Services	2,759	8.4	201	167	144
Miscellaneous	261	0.8	19	18	17
Total	9,177	27.8	669	509	461
Highway Aid (Calendar 2000)					
County Aid	2,103	6.4	153	111	69
Municipal Aid	0	0.0	0	7	21
Township Aid	242	0.7	18	12	6
Total	2,345	7.1	171	130	96
Local Government Aid (Calendar 2000)	1,171	3.6	85	68	81
Disparity Reduction Aid (Calendar 2000)	110	0.3	8	3	5
HACA (Payable 2000)					
County HACA	387	1.2	28	46	43
City/Town HACA	401	1.2	29	33	47
School District HACA	147	0.4	11	11	5
Miscellaneous District HACA	6	0.0	0	1	6
Total	941	2.9	69	90	100
Criminal Justice Aid (Payable 2000)	75	0.2	5	6	6
Community Corrections Funding (2000)	304	0.9	22	15	14
Total Aids	32,984	100.0	2,405	1,751	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	709	100.0	52	76	90
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	709	100.0	52	82	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	300	59.7	22	16	14
Regular (Renters)	196	39.1	14	14	23
Targeting Refund	6	1.2	0	0	0
Total Property Tax Refunds	502	100.0	37	30	38
Total Aids/Credits	\$34,194	100.0	\$2,494	\$1,864	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$3,584	44.4%	\$261	\$283	\$276
City/Town Levy	1,656	20.5	121	147	175
School District Levy	2,705	33.5	197	353	416
Miscellaneous District Levy	133	1.6	10	20	178
Total Net Tax Capacity/Market Levy	\$8,078	100.0	\$589	\$802	\$1,045
Less Property Tax Credits	709		52	82	94
Net Property Taxes Payable	7,369		537	720	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$367,487		\$26,798	\$50,874	\$49,045
Net Tax Capacity (1999 Assessment)	4,599		335	688	780
C. Average NTC Tax Rate (Payable 2000)	1.564				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$7,001	37.5%	\$511	\$579	\$1,046
Sales/Use Tax (Calendar 1999)	6,066	32.5	442	467	593
Motor Vehicle Sales Tax (Calendar 1999)	1,500	8.0	109	110	105
Motor Vehicle License Tax (Calendar 1999)	1,569	8.4	114	119	118
Motor Fuels Tax (Calendar 1999)	1,723	9.2	126	148	120
Corporate Income Tax (Calendar 1999)	796	4.3	58	57	140
Total State Taxes	\$18,654	100.0	\$1,360	\$1,479	\$2,122

I. Major State Aids/Credits	WASECA			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$19,004	57.8%	\$973	\$733	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	3,892	11.8	199	233	247
Minnesota Family Investment Program	225	0.7	12	10	18
General Assistance including GAMC	501	1.5	26	20	35
Social Services	1,443	4.4	74	141	144
Miscellaneous	213	0.6	11	12	17
Total	6,275	19.1	321	416	461
Highway Aid (Calendar 2000)					
County Aid	2,527	7.7	129	123	69
Municipal Aid	255	0.8	13	15	21
Township Aid	129	0.4	7	12	6
Total	2,911	8.9	149	151	96
Local Government Aid (Calendar 2000)	2,135	6.5	109	124	81
Disparity Reduction Aid (Calendar 2000)	32	0.1	2	5	5
HACA (Payable 2000)					
County HACA	1,445	4.4	74	51	43
City/Town HACA	725	2.2	37	49	47
School District HACA	2	0.0	0	5	5
Miscellaneous District HACA	13	0.0	1	1	6
Total	2,185	6.6	112	106	100
Criminal Justice Aid (Payable 2000)	98	0.3	5	5	6
Community Corrections Funding (2000)	251	0.8	13	15	14
Total Aids	32,890	100.0	1,684	1,555	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	2,124	94.4	109	105	90
Miscellaneous Credits	126	5.6	6	1	4
Total Property Tax Credits	2,250	100.0	115	105	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	415	57.5	21	18	14
Regular (Renters)	302	41.8	15	17	23
Targeting Refund	5	0.7	0	0	0
Total Property Tax Refunds	722	100.0	37	35	38
Total Aids/Credits	\$35,862	100.0	\$1,837	\$1,695	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$5,395	34.7%	\$276	\$274	\$276
City/Town Levy	2,430	15.6	124	150	175
School District Levy	7,653	49.2	392	354	416
Miscellaneous District Levy	72	0.5	4	27	178
Total Net Tax Capacity/Market Levy	\$15,551	100.0	\$796	\$805	\$1,045
Less Property Tax Credits	2,250		115	105	94
Net Property Taxes Payable	13,301		681	700	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$968,936		\$49,623	\$51,368	\$49,045
Net Tax Capacity (1999 Assessment)	11,078		567	636	780
C. Average NTC Tax Rate (Payable 2000)	1.134				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$11,838	44.9%	\$606	\$701	\$1,046
Sales/Use Tax (Calendar 1999)	6,539	24.8	335	423	593
Motor Vehicle Sales Tax (Calendar 1999)	2,067	7.8	106	109	105
Motor Vehicle License Tax (Calendar 1999)	2,190	8.3	112	120	118
Motor Fuels Tax (Calendar 1999)	1,941	7.4	99	124	120
Corporate Income Tax (Calendar 1999)	1,772	6.7	91	83	140
Total State Taxes	\$26,347	100.0	\$1,349	\$1,559	\$2,122

I. Major State Aids/Credits	WASHINGTON			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$144,839	65.6%	\$720	\$742	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	21,219	9.6	105	243	247
Minnesota Family Investment Program	1,326	0.6	7	22	18
General Assistance including GAMC	1,910	0.9	9	41	35
Social Services	13,542	6.1	67	137	144
Miscellaneous	1,268	0.6	6	19	17
Total	39,266	17.8	195	462	461
Highway Aid (Calendar 2000)					
County Aid	5,506	2.5	27	23	69
Municipal Aid	4,799	2.2	24	28	21
Township Aid	130	0.1	1	0	6
Total	10,434	4.7	52	51	96
Local Government Aid (Calendar 2000)	4,489	2.0	22	66	81
Disparity Reduction Aid (Calendar 2000)	2	0.0	0	1	5
HACA (Payable 2000)					
County HACA	8,591	3.9	43	37	43
City/Town HACA	7,584	3.4	38	49	47
School District HACA	546	0.2	3	3	5
Miscellaneous District HACA	1,991	0.9	10	10	6
Total	18,711	8.5	93	99	100
Criminal Justice Aid (Payable 2000)	1,026	0.5	5	7	6
Community Corrections Funding (2000)	2,011	0.9	10	13	14
Total Aids	220,777	100.0	1,098	1,441	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	21,405	99.9	106	91	90
Miscellaneous Credits	25	0.1	0	0	4
Total Property Tax Credits	21,429	100.0	107	92	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	2,387	43.4	12	14	14
Regular (Renters)	3,074	55.9	15	29	23
Targeting Refund	38	0.7	0	0	0
Total Property Tax Refunds	5,499	100.0	27	44	38
Total Aids/Credits	\$247,705	100.0	\$1,232	\$1,576	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$42,763	19.7%	\$213	\$271	\$276
City/Town Levy	35,703	16.5	178	199	175
School District Levy	99,683	45.9	496	479	416
Miscellaneous District Levy	38,811	17.9	193	301	178
Total Net Tax Capacity/Market Levy	\$216,960	100.0	\$1,079	\$1,250	\$1,045
Less Property Tax Credits	21,429		107	92	94
Net Property Taxes Payable	195,531		972	1,159	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$11,040,746		\$54,894	\$52,181	\$49,045
Net Tax Capacity (1999 Assessment)	173,355		862	922	780
C. Average NTC Tax Rate (Payable 2000)	1.031				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$275,385	61.5%	\$1,369	\$1,335	\$1,046
Sales/Use Tax (Calendar 1999)	89,493	20.0	445	739	593
Motor Vehicle Sales Tax (Calendar 1999)	20,749	4.6	103	101	105
Motor Vehicle License Tax (Calendar 1999)	24,607	5.5	122	118	118
Motor Fuels Tax (Calendar 1999)	22,137	4.9	110	107	120
Corporate Income Tax (Calendar 1999)	15,752	3.5	78	190	140
Total State Taxes	\$448,123	100.0	\$2,228	\$2,590	\$2,122

I. Major State Aids/Credits	WATONWAN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$10,377	46.1%	\$874	\$733	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	4,074	18.1	343	233	247
Minnesota Family Investment Program	151	0.7	13	10	18
General Assistance including GAMC	319	1.4	27	20	35
Social Services	1,760	7.8	148	141	144
Miscellaneous	188	0.8	16	12	17
Total	6,493	28.8	547	416	461
Highway Aid (Calendar 2000)					
County Aid	2,162	9.6	182	123	69
Municipal Aid	0	0.0	0	15	21
Township Aid	236	1.0	20	12	6
Total	2,398	10.6	202	151	96
Local Government Aid (Calendar 2000)	1,493	6.6	126	124	81
Disparity Reduction Aid (Calendar 2000)	14	0.1	1	5	5
HACA (Payable 2000)					
County HACA	908	4.0	76	51	43
City/Town HACA	482	2.1	41	49	47
School District HACA	85	0.4	7	5	5
Miscellaneous District HACA	8	0.0	1	1	6
Total	1,482	6.6	125	106	100
Criminal Justice Aid (Payable 2000)	57	0.3	5	5	6
Community Corrections Funding (2000)	205	0.9	17	15	14
Total Aids	22,519	100.0	1,896	1,555	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	1,218	100.0	103	105	90
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,218	100.0	103	105	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	226	59.9	19	18	14
Regular (Renters)	149	39.7	13	17	23
Targeting Refund	2	0.4	0	0	0
Total Property Tax Refunds	377	100.0	32	35	38
Total Aids/Credits	\$24,114	100.0	\$2,030	\$1,695	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$4,143	45.4%	\$349	\$274	\$276
City/Town Levy	1,421	15.6	120	150	175
School District Levy	3,483	38.2	293	354	416
Miscellaneous District Levy	72	0.8	6	27	178
Total Net Tax Capacity/Market Levy	\$9,119	100.0	\$768	\$805	\$1,045
Less Property Tax Credits	1,218		103	105	94
Net Property Taxes Payable	7,900		665	700	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$643,855		\$54,215	\$51,368	\$49,045
Net Tax Capacity (1999 Assessment)	6,951		585	636	780
C. Average NTC Tax Rate (Payable 2000)	1.062				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$6,115	43.0%	\$515	\$701	\$1,046
Sales/Use Tax (Calendar 1999)	2,912	20.5	245	423	593
Motor Vehicle Sales Tax (Calendar 1999)	1,352	9.5	114	109	105
Motor Vehicle License Tax (Calendar 1999)	1,430	10.1	120	120	118
Motor Fuels Tax (Calendar 1999)	1,752	12.3	148	124	120
Corporate Income Tax (Calendar 1999)	659	4.6	56	83	140
Total State Taxes	\$14,221	100.0	\$1,197	\$1,559	\$2,122

I. Major State Aids/Credits	WILKIN			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$6,127	36.8%	\$858	\$824	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	2,711	16.3	380	297	247
Minnesota Family Investment Program	118	0.7	17	14	18
General Assistance including GAMC	239	1.4	33	28	35
Social Services	1,615	9.7	226	181	144
Miscellaneous	100	0.6	14	15	17
Total	4,782	28.7	670	534	461
Highway Aid (Calendar 2000)					
County Aid	2,509	15.1	351	141	69
Municipal Aid	0	0.0	0	13	21
Township Aid	414	2.5	58	14	6
Total	2,923	17.5	409	168	96
Local Government Aid (Calendar 2000)	1,285	7.7	180	93	81
Disparity Reduction Aid (Calendar 2000)	30	0.2	4	2	5
HACA (Payable 2000)					
County HACA	973	5.8	136	53	43
City/Town HACA	239	1.4	34	36	47
School District HACA	169	1.0	24	9	5
Miscellaneous District HACA	32	0.2	5	3	6
Total	1,413	8.5	198	101	100
Criminal Justice Aid (Payable 2000)	42	0.3	6	5	6
Community Corrections Funding (2000)	55	0.3	8	15	14
Total Aids	16,657	100.0	2,334	1,741	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	1,210	97.3	170	87	90
Miscellaneous Credits	33	2.7	5	18	4
Total Property Tax Credits	1,244	100.0	174	105	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	69	50.3	10	14	14
Regular (Renters)	67	49.0	9	16	23
Targeting Refund	1	0.7	0	0	0
Total Property Tax Refunds	137	100.0	19	30	38
Total Aids/Credits	\$18,037	100.0	\$2,527	\$1,876	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$2,584	37.3%	\$362	\$278	\$276
City/Town Levy	720	10.4	101	120	175
School District Levy	3,423	49.5	480	331	416
Miscellaneous District Levy	196	2.8	27	30	178
Total Net Tax Capacity/Market Levy	\$6,922	100.0	\$970	\$759	\$1,045
Less Property Tax Credits	1,244		174	105	94
Net Property Taxes Payable	5,679		796	654	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$574,957		\$80,549	\$47,838	\$49,045
Net Tax Capacity (1999 Assessment)	6,334		887	600	780
C. Average NTC Tax Rate (Payable 2000)	0.846				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$4,427	45.5%	\$620	\$599	\$1,046
Sales/Use Tax (Calendar 1999)	1,427	14.7	200	425	593
Motor Vehicle Sales Tax (Calendar 1999)	825	8.5	116	107	105
Motor Vehicle License Tax (Calendar 1999)	932	9.6	131	115	118
Motor Fuels Tax (Calendar 1999)	1,824	18.7	256	145	120
Corporate Income Tax (Calendar 1999)	302	3.1	42	66	140
Total State Taxes	\$9,737	100.0	\$1,364	\$1,457	\$2,122

I. Major State Aids/Credits	WINONA			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$31,088	45.7%	\$622	\$775	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	10,413	15.3	208	208	247
Minnesota Family Investment Program	444	0.7	9	10	18
General Assistance including GAMC	876	1.3	18	24	35
Social Services	7,273	10.7	145	138	144
Miscellaneous	595	0.9	12	14	17
Total	19,600	28.8	392	394	461
Highway Aid (Calendar 2000)					
County Aid	3,906	5.7	78	92	69
Municipal Aid	746	1.1	15	16	21
Township Aid	317	0.5	6	9	6
Total	4,969	7.3	99	118	96
Local Government Aid (Calendar 2000)	6,615	9.7	132	97	81
Disparity Reduction Aid (Calendar 2000)	206	0.3	4	6	5
HACA (Payable 2000)					
County HACA	1,882	2.8	38	45	43
City/Town HACA	2,592	3.8	52	49	47
School District HACA	83	0.1	2	5	5
Miscellaneous District HACA	20	0.0	0	0	6
Total	4,576	6.7	92	100	100
Criminal Justice Aid (Payable 2000)	275	0.4	6	5	6
Community Corrections Funding (2000)	685	1.0	14	13	14
Total Aids	68,013	100.0	1,361	1,509	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	3,828	98.4	77	91	90
Miscellaneous Credits	63	1.6	1	0	4
Total Property Tax Credits	3,891	100.0	78	91	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	500	34.5	10	13	14
Regular (Renters)	947	65.3	19	17	23
Targeting Refund	3	0.2	0	0	0
Total Property Tax Refunds	1,451	100.0	29	30	38
Total Aids/Credits	\$73,356	100.0	\$1,468	\$1,630	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$9,482	31.3%	\$190	\$249	\$276
City/Town Levy	6,986	23.0	140	160	175
School District Levy	12,487	41.2	250	359	416
Miscellaneous District Levy	1,374	4.5	27	31	178
Total Net Tax Capacity/Market Levy	\$30,330	100.0	\$607	\$799	\$1,045
Less Property Tax Credits	3,891		78	91	94
Net Property Taxes Payable	26,438		529	707	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$1,829,166		\$36,594	\$44,008	\$49,045
Net Tax Capacity (1999 Assessment)	25,396		508	609	780
C. Average NTC Tax Rate (Payable 2000)	1.025				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$34,226	47.9%	\$685	\$853	\$1,046
Sales/Use Tax (Calendar 1999)	16,089	22.5	322	419	593
Motor Vehicle Sales Tax (Calendar 1999)	4,765	6.7	95	107	105
Motor Vehicle License Tax (Calendar 1999)	5,022	7.0	100	117	118
Motor Fuels Tax (Calendar 1999)	6,446	9.0	129	124	120
Corporate Income Tax (Calendar 1999)	4,874	6.8	98	114	140
Total State Taxes	\$71,422	100.0	\$1,429	\$1,734	\$2,122

I. Major State Aids/Credits	WRIGHT			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$81,210	65.6%	\$902	\$880	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	12,593	10.2	140	154	247
Minnesota Family Investment Program	582	0.5	6	8	18
General Assistance including GAMC	1,201	1.0	13	15	35
Social Services	9,401	7.6	104	104	144
Miscellaneous	936	0.8	10	11	17
Total	24,713	20.0	275	293	461
Highway Aid (Calendar 2000)					
County Aid	5,705	4.6	63	52	69
Municipal Aid	1,262	1.0	14	14	21
Township Aid	296	0.2	3	4	6
Total	7,263	5.9	81	70	96
Local Government Aid (Calendar 2000)	3,289	2.7	37	54	81
Disparity Reduction Aid (Calendar 2000)	21	0.0	0	1	5
HACA (Payable 2000)					
County HACA	2,488	2.0	28	29	43
City/Town HACA	2,674	2.2	30	36	47
School District HACA	506	0.4	6	8	5
Miscellaneous District HACA	168	0.1	2	2	6
Total	5,836	4.7	65	75	100
Criminal Justice Aid (Payable 2000)	435	0.4	5	5	6
Community Corrections Funding (2000)	1,002	0.8	11	14	14
Total Aids	123,769	100.0	1,375	1,392	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	8,600	99.7	96	83	90
Miscellaneous Credits	28	0.3	0	0	4
Total Property Tax Credits	8,628	100.0	96	84	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	1,213	48.1	13	13	14
Regular (Renters)	1,274	50.5	14	17	23
Targeting Refund	35	1.4	0	0	0
Total Property Tax Refunds	2,522	100.0	28	30	38
Total Aids/Credits	\$134,919	100.0	\$1,499	\$1,506	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$19,757	24.8%	\$220	\$242	\$276
City/Town Levy	16,134	20.3	179	168	175
School District Levy	40,124	50.4	446	404	416
Miscellaneous District Levy	3,560	4.5	40	49	178
Total Net Tax Capacity/Market Levy	\$79,575	100.0	\$884	\$862	\$1,045
Less Property Tax Credits	8,628		96	84	94
Net Property Taxes Payable	70,947		788	779	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$4,251,734		\$47,249	\$42,606	\$49,045
Net Tax Capacity (1999 Assessment)	64,179		713	673	780
C. Average NTC Tax Rate (Payable 2000)	1.062				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$82,709	54.3%	\$919	\$823	\$1,046
Sales/Use Tax (Calendar 1999)	29,918	19.6	332	470	593
Motor Vehicle Sales Tax (Calendar 1999)	10,045	6.6	112	106	105
Motor Vehicle License Tax (Calendar 1999)	11,426	7.5	127	119	118
Motor Fuels Tax (Calendar 1999)	12,907	8.5	143	131	120
Corporate Income Tax (Calendar 1999)	5,427	3.6	60	84	140
Total State Taxes	\$152,432	100.0	\$1,694	\$1,733	\$2,122

I. Major State Aids/Credits	YELLOW MEDICINE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1999-2000)	\$10,124	43.1%	\$914	\$971	\$792
Human Services Aid (Calendar 1999)					
Medical Assistance	4,094	17.4	370	351	247
Minnesota Family Investment Program	66	0.3	6	7	18
General Assistance including GAMC	182	0.8	16	22	35
Social Services	1,720	7.3	155	163	144
Miscellaneous	171	0.7	15	17	17
Total	6,234	26.6	563	560	461
Highway Aid (Calendar 2000)					
County Aid	2,911	12.4	263	248	69
Municipal Aid	0	0.0	0	4	21
Township Aid	436	1.9	39	35	6
Total	3,346	14.3	302	287	96
Local Government Aid (Calendar 2000)	1,696	7.2	153	146	81
Disparity Reduction Aid (Calendar 2000)	106	0.5	10	19	5
HACA (Payable 2000)					
County HACA	1,097	4.7	99	92	43
City/Town HACA	606	2.6	55	61	47
School District HACA	33	0.1	3	10	5
Miscellaneous District HACA	24	0.1	2	2	6
Total	1,761	7.5	159	165	100
Criminal Justice Aid (Payable 2000)	49	0.2	4	4	6
Community Corrections Funding (2000)	157	0.7	14	13	14
Total Aids	23,474	100.0	2,119	2,166	1,555
B. Property Tax Credits (Payable 2000)					
Education Homestead & Agricultural Credits	1,316	100.0	119	107	90
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,316	100.0	119	107	94
C. Property Tax Refunds (99 filed 00)					
Regular (Homeowners)	280	71.9	25	26	14
Regular (Renters)	106	27.1	10	14	23
Targeting Refund	4	1.0	0	0	0
Total Property Tax Refunds	389	100.0	35	40	38
Total Aids/Credits	\$25,179	100.0	\$2,272	\$2,312	\$1,687
II. Property Tax Data					
A. Property Tax Levy (Payable 2000)					
County Levy	\$4,698	45.3%	\$424	\$321	\$276
City/Town Levy	1,745	16.8	158	158	175
School District Levy	3,617	34.9	326	351	416
Miscellaneous District Levy	304	2.9	27	29	178
Total Net Tax Capacity/Market Levy	\$10,364	100.0	\$935	\$859	\$1,045
Less Property Tax Credits	1,316		119	107	94
Net Property Taxes Payable	9,049		817	753	951
B. Property Valuation					
Market Valuation (1999 Assessment)	\$664,375		\$59,962	\$56,309	\$49,045
Net Tax Capacity (1999 Assessment)	6,758		610	606	780
C. Average NTC Tax Rate (Payable 2000)	1.266				
III. Major State Taxes					
Individual Income Tax (1999 filed 2000)	\$6,122	43.8%	\$553	\$689	\$1,046
Sales/Use Tax (Calendar 1999)	2,636	18.9	238	291	593
Motor Vehicle Sales Tax (Calendar 1999)	1,355	9.7	122	117	105
Motor Vehicle License Tax (Calendar 1999)	1,516	10.9	137	130	118
Motor Fuels Tax (Calendar 1999)	1,528	10.9	138	139	120
Corporate Income Tax (Calendar 1999)	814	5.8	73	59	140
Total State Taxes	\$13,971	100.0	\$1,261	\$1,424	\$2,122

Appendices

- A. **Education Aids** by Home County by School District, 1999/2000 School Year
- B. **Selected Taxes** That are Not Entirely Allocated to Minnesota Counties
- C. **1999 Personal Income** by County
- D. **1999 Personal Income** by Economic Development Region
- E. **State Aid Reduction to Municipalities** from Tax Increment Financing, 2000 Aid Year

Appendix A

Education Aids by Home County by School District 1999/2000 School Year*

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Aitkin	1	\$5,162,273	Brown	81	\$583,300	Clay	146	\$3,497,688
	2	2,620,433		84	2,887,370		150	5,394,953
	4	2,881,417		85	3,214,550		152	33,463,085
				88	12,056,896		914	1,570,788
	Total	10,664,122					2164	6,535,861
Anoka	11	193,227,675		Total	18,742,116		Total	50,462,375
	12	34,219,664	Carlton	91	3,586,503			
	13	12,349,734		93	3,596,337	Clearwater	162	6,224,015
	14	11,544,390		94	13,234,891		2311	2,304,541
	15	27,894,169		95	2,001,279			
	16	15,843,109		97	3,721,006		Total	8,528,556
				99	5,498,697			
	Total	295,078,740		100	1,967,733	Cook	166	1,522,120
Becker	22	14,577,428		Total	33,606,445		Total	1,522,120
	23	6,949,906						
	25	589,253	Carver	108	5,633,912	Cottonwood	173	2,655,064
	2889	2,963,378		110	8,606,515		175	1,103,106
				111	5,866,185		177	5,464,203
	Total	25,079,965		112	33,005,035			
Beltrami	31	31,619,041		Total	53,111,647		Total	9,222,373
	32	5,174,193						
	36	2,599,963	Cass	113	3,544,196	Crow Wing	181	31,928,401
	38	11,313,833		115	7,539,303		182	5,425,210
				116	2,660,425		186	1,400,016
	Total	50,707,031		118	2,015,534			
Benton	47	16,542,772		2174	5,813,421		Total	38,753,627
	51	9,553,753		Total	21,572,878	Dakota	6	17,194,555
							191	50,186,490
	Total	26,096,525	Chippewa	129	8,607,450		192	22,452,548
Big Stone	62	3,957,148		2180	4,355,432		194	38,579,987
	2888	2,815,245		Total	12,962,882		195	1,499,552
							196	117,457,556
	Total	6,772,393	Chisago	138	17,697,469		197	12,405,518
Blue Earth	75	3,298,549		139	4,912,985		199	18,505,776
	77	28,184,883		323	171,061		200	23,936,032
	2071	4,620,817		2144	14,871,981			
	2135	5,760,799		Total	37,653,496	Dodge	203	4,568,194
							204	8,794,583
	Total	41,865,048					2125	5,487,944
							Total	18,850,721

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

**Education Aids by Home County by School District
1999/2000 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Douglas	206	\$17,356,758	Hennepin	1	\$320,317,916	Kandiyohi	345	\$8,030,457
	207	1,672,036		270	18,212,513		347	24,120,408
	208	1,215,326		271	28,026,860		815	209,090
	213	3,200,497		272	28,156,335		Total	32,359,955
	Total	23,444,617		273	11,864,126	Kittson		
Faribault				276	24,083,530		356	1,316,204
	2134	4,729,608		277	6,217,871		2171	1,282,632
	2860	6,797,872		278	6,333,600		2358	1,991,664
	Total	11,527,480		279	102,078,201		Total	4,590,500
Fillmore				280	13,820,187	Koochiching		
	229	1,966,464		281	61,384,981		361	7,961,794
	238	2,058,560		282	5,711,043		362	2,116,121
	239	3,755,693		283	11,542,361		363	3,646,360
	2137	5,257,077		286	8,213,017		Total	13,724,275
	2198	3,894,422		Total	664,632,329	Lac Qui Parle		
	Total	16,932,216	Houston	294	2,268,888		371	640,539
Freeborn				297	2,038,037		378	3,053,474
	241	20,084,680		299	5,343,176		2853	6,001,314
	242	2,024,241		300	7,931,228		Total	9,695,327
	2886	2,360,643		Total	17,581,329	Lake	381	9,496,253
	Total	24,469,564	Hubbard	306	2,124,704		Total	9,496,253
Goodhue				308	2,545,868	Lake of the Woods		
	252	6,171,615		309	8,209,272		390	4,273,294
	253	2,814,481		Total	12,879,843		Total	4,273,294
	255	6,306,427	Isanti	314	5,486,782	LeSueur	391	1,806,363
	256	9,307,584		911	22,192,908		392	3,911,272
	2172	4,851,593		Total	27,679,690		394	5,359,774
	Total	29,451,700	Itasca	316	8,617,664		2143	5,001,979
Grant	261	1,602,354		317	5,685,582		2397	7,119,929
	264	525,447		318	17,251,961	Lincoln	Total	23,199,317
	2342	4,227,369		319	4,334,988		402	1,092,535
	Total	6,355,170		Total	35,890,195		403	1,357,516
			Jackson	328	87,247		404	1,148,143
				330	1,602,648		409	1,598,902
				2862	6,065,986		Total	5,197,096
				Total	7,755,882	Kanabec		
				332	9,486,508			
				333	4,321,312			
				Total	13,807,820			

**Education Aids by Home County by School District
1999/2000 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Lyon	411	787,892	Morrison	482	\$20,191,602	Otter Tail	542	\$1,374,928
	413	10,425,005		484	5,799,119		544	14,882,125
	414	2,533,873		485	3,871,921		545	1,922,532
	415	601,822		486	2,398,096		547	3,504,532
	417	3,570,562		487	2,298,424		548	5,407,648
	418	813,144					549	8,065,731
	2167	2,436,067		Total	34,559,163		550	2,206,566
	Total	21,168,365	Mower	492	21,428,060	553	4,695,584	
McLeod				495	1,704,993	Total	42,059,646	
	423	13,427,932		497	1,161,060	Pennington		
	424	2,419,119		499	1,854,791		561	1,695,004
	2859	8,759,286	500	3,078,111	564		12,131,304	
2887	2,377,954							
	Total	26,984,291	Total	29,227,015	Total	13,826,308		
Mahnommen			Murray	505	2,791,314	Pine	577	2,707,763
	432	5,290,242		2169	3,984,218		578	8,567,089
	435	4,180,068					2165	5,521,430
		Total	9,470,309	Total	6,775,532	2580	5,527,167	
Marshall			Nicollet	507	1,459,089	Total	22,323,448	
	441	1,750,373		508	10,012,067	Pipestone		
	447	1,646,799					581	1,356,839
	2176	3,239,433	Total	11,471,156	584		930,505	
2856	2,099,385	Nobles	511	2,915,358	2689	7,580,552		
	Total		8,735,989	513	1,147,964	Total	9,867,896	
			514	779,305	Polk			
Martin	458		1,821,026	516		418,389	592	754,906
	2448	3,668,286	518	12,445,475		593	8,345,046	
	2536	963,200				595	10,693,518	
	2752	10,411,272	Total	17,706,491		599	2,906,414	
	Total	16,863,784	Norman	2215	2,628,386	600	1,069,376	
Meeker				2527	2,007,721	601	4,529,091	
	463	4,614,844		2854	2,958,840	604	530,475	
	465	10,098,387			2609	2,425,965		
	466	10,916,538	Total	7,594,947	Total	31,254,791		
2396	4,691,803	Olmsted	227	4,390,987	Pope	611	628,142	
	Total		30,321,572	531		7,029,348	2149	8,421,271
Mille Lacs				533	5,100,574	Total	9,049,413	
	473		2,424,922	534	9,177,839	Ramsey	621	46,201,247
	477	14,948,970	535	70,915,501	622		46,593,915	
	480	3,832,386			623		21,448,008	
912	9,815,362	Total	96,614,248	624	39,279,806			
	Total	31,021,641			625		288,457,174	
					Total	441,980,150		

**Education Aids by Home County by School District
1999/2000 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Red Lake	627	\$1,236,150	St. Louis	695	\$5,199,706	Steele	756	\$3,962,275
	628	975,430		696	2,859,416		761	22,819,159
	630	2,683,578		698	2,027,567		763	2,112,477
				700	8,524,270			
	Total	4,895,158		701	16,151,117	Total	28,893,912	
Redwood				704	10,074,652	Stevens		
	635	701,056		706	10,608,813		768	1,340,781
	640	2,137,865		707	933,606		769	4,887,026
	641	585,692		709	67,413,540		771	955,822
	2754	1,674,660		712	3,097,731			
	2758	7,040,714		2142	13,514,907	Total	7,183,629	
	2884	2,195,054		2154	7,714,667	Swift		
				2711	6,055,816		775	3,488,951
Total	14,335,041			777	5,522,880			
Renville			Total	154,175,809				
	2159	2,327,594	Scott			Total	9,011,831	
	2534	4,223,166		716	5,606,455			
	3001	4,104,482		717	6,199,881	Todd	786	3,295,256
				719	18,980,487		787	2,978,701
Total	10,655,242	720		16,805,204	2170		9,713,710	
		721	12,253,996	2753	8,749,666			
Rice	656	22,653,715			2759	2,968,788		
	659	15,863,703	Total	59,846,024				
					Total	27,706,122		
Rock			Sherburne	726	920,245	Traverse		
				727	10,734,334		801	926,687
	671	1,445,833		728	41,360,839		803	2,382,319
	2184	6,618,433						
			Total	53,015,418	Total	3,309,007		
Roseau	Total	8,064,266	Sibley			Wabasha		
				2310	5,976,926		806	2,973,035
	676	1,263,680		2365	4,347,291		810	5,561,378
	682	7,624,808					811	3,574,408
	690	7,675,986	Total	10,324,216	813		6,589,891	
	2683	3,299,507	Stearns			2805	6,305,455	
				738	5,674,722			
	Total	19,863,981		739	4,792,460	Total	25,004,167	
		740		8,780,979	Wadena	818	2,625,433	
		741		6,504,440		820	3,472,245	
		742		52,423,825		821	4,137,558	
		743		6,486,881		2155	8,625,669	
		745		8,987,267				
		748		12,992,654	Total			
		750		11,149,553		18,860,905		
		2364	4,906,765					
		Total	122,699,545					

**Education Aids by Home County by School District
1999/2000 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Waseca	829	\$11,394,703	Watonwan	836	\$806,719	Wright	876	\$8,543,528
	2168	4,618,508		837	2,941,172		877	22,071,268
	2835	2,991,086		840	6,629,153		879	7,548,297
							881	4,439,854
	Total	19,004,296		Total	10,377,045		882	13,927,715
Washington	831	33,748,917	Wilkin	846	4,393,914		883	7,892,899
	832	11,922,767		850	1,229,269		885	12,523,142
	833	64,666,536		852	503,962		2687	4,262,941
	834	34,500,312					Total	81,209,644
	Total	144,838,532		Total	6,127,146	Yellow Medicine		
			Winona	857	3,821,682		891	3,726,553
				858	4,802,994		2190	6,397,726
				861	22,463,737		Total	10,124,279
				Total	31,088,412			

State Total: \$3,896,422,125

Appendix B

Selected Taxes That Are Not Entirely Allocated To Minnesota Counties

Type of Tax	Allocated to Minnesota Counties		Not Allocated to Minnesota Counties		TOTAL
	Amount	Percent*	Amount	Percent*	
Individual Income Tax	\$5,146,900,103	96.3%	\$198,215,012	3.7%	\$5,345,115,115
Sales/Use Tax**	\$2,918,720,736	84.0%	\$554,754,353	16.0%	\$3,473,475,089
Total	\$8,065,620,839	91.5%	\$752,969,365	8.5%	\$8,818,590,204

* Percents added across equal 100 percent.

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

Appendix C

1999 Personal Income by County

Personal income by county is estimated by the Bureau of Economic Analysis, and is defined as "the sum of wage and salary disbursements, other labor income, proprietors' income with inventory valuation and capital consumption adjustments, rental income of persons with capital consumption adjustment, personal dividend income, personal interest income, and transfer payments to persons, less personal contributions for social insurance."

	Personal Income (millions)	County Per Capita Personal Income	Economic Development Region Per Capita Personal Income
Aitkin	\$289	\$20,296	\$24,652
Anoka	8,139	27,333	36,509
Becker	6391	21,469	22,476
Beltrami	795	20,573	20,325
Benton	793	22,590	23,920
Big Stone	131	22,690	22,999
Blue Earth	1,504,	26,918	24,754
Brown	707	25,248	24,754
Carlton	695	21,990	24,652
Carver	2,266	34,249	36,509
Cass	517	20,170	20,972
Chippewa	332	25,221	22,999
Chisago	1,080	25,693	22,553
Clay	1,157	21,702	22,476
Clearwater	158	18,824	20,325
Cook	121	26,226	24,652
Cottonwood	295	23,127	23,919
Crow Wing	1,244	23,606	20,972
Dakota	11,537	33,225	36,509
Dodge	430	24,593	27,024
Douglas	782	24,582	22,476
Faribault	367	22,431	24,754
Fillmore	469	22,435	27,024
Freeborn	736	22,835	27,024
Goodhue	1,200	27,611	27,024
Grant	143	23,128	22,476
Hennepin	46,080	42,313	36,509
Houston	491	25,103	27,024
Hubbard	364	21,186	20,325
Isanti	722	23,416	22,553
Itasca	918	20,861	24,652
Jackson	257	22,122	23,919
Kanabec	279	19,347	22,553
Kandiyohi	1,092	26,036	25,349
Kittson	139	25,843	22,925
Koochiching	357	22,753	24,652
Lac qui Parle	196	23,356	22,999
Lake	240	22,354	24,652
Lake of the Woods	94	20,333	20,325
LeSueur	638	25,045	24,754

	Personal Income (millions)	County Per Capita Personal Income	Economic Development Region Per Capita Personal Income
Lincoln	\$131	\$19,935	\$23,919
Lyon	701	27,483	23,919
McLeod	953	26,944	25,349
Mahnomen	93	18,045	20,325
Marshall	217	20,887	22,925
Martin	557	24,551	24,754
Meeker	495	22,558	25,349
Mille Lacs	446	20,900	22,553
Morrison	643	20,245	20,972
Mower	969	25,793	27,024
Murray	207	21,719	23,919
Nicollet	776	25,464	24,754
Nobles	480	24,110	23,919
Norman	178	23,327	22,925
Olmsted	3,930	32,359	27,024
Ottertail	1,217	22,050	22,476
Pennington	337	24,800	22,925
Pine	475	19,406	22,553
Pipestone	225	21,729	23,919
Polk	748	23,376	22,925
Pope	245	22,324	22,476
Ramsey	17,108	34,360	36,509
Red Lake	83	18,941	22,925
Redwood	422	24,545	23,919
Renville	417	23,967	25,349
Rice	1,276	23,254	27,024
Rock	230	23,448	23,919
Roseau	354	21,696	22,925
St. Louis	5,268	26,460	24,652
Scott	2,535	31,091	36,509
Sherburne	1,480	23,420	23,920
Sibley	306	20,426	24,754
Stearns	3,135	23,402	23,920
Steele	928	28,146	27,024
Stevens	260	24,678	22,476
Swift	247	21,780	22,999
Todd	420	17,369	20,972
Traverse	97	22,987	22,476
Wabasha	534	25,274	27,024
Wadena	273	20,370	20,972
Waseca	449	23,140	24,754
Washington	6,464	32,547	36,509
Watonwan	263	22,617	24,754
Wilkin	165	22,478	22,476
Winona	1,231	24,823	27,024
Wright	2,247	25,604	23,920
Yellow Medicine	248	21,555	22,999
Metro	\$95,130	\$36,509	
Nonmetro	54,730	24,215	
Statewide	\$148,860	\$30,742	

Appendix D

1999 Personal Income by Economic Development Region

Personal income by county is estimated by the Bureau of Economic Analysis, and is defined as “the sum of wage and salary disbursements, other labor income, proprietors’ income with inventory valuation and capital consumption adjustments, rental income of persons with capital consumption adjustment, personal dividend income, personal interest income, and transfer payments to persons, less personal contributions for social insurance.”

Region		Per Capita		
Number	Name	Personal Income	Taxes	Aids/Credits
1	Northwest	\$22,925	1,387	2,346
2	Headwaters	20,325	1,310	2,215
3	Arrowhead	24,652	1,604	2,010
4	West Central	22,476	1,457	1,876
5	Five	20,972	1,479	1,864
6E	Six East	25,349	1,553	1,864
6W	Upper MN Valley	22,999	1,424	2,313
7E	East Central	22,553	1,450	1,805
7W	Central Minnesota	23,920	1,733	1,506
8	Southwest	23,919	1,430	1,999
9	Nine	24,754	1,559	1,695
10	Southeastern MN	27,024	1,734	1,631
11	Metro	36,509	2,590	1,576

Appendix E

State Aid Reduction to Municipalities from Tax Increment Financing 2000 Aid Year

Municipality	Municipal Aid Reductions	Municipality	Municipal Aid Reductions	<u>Municipality</u>	Municipal Aid Reductions
Afton	\$89	Elk River	\$3,916	Minneapolis	\$44,393
Aitkin	703	Eveleth	3,041	Monticello*	43,356
Albany	4,941	Fairmont	1,068	Morrison County*	8,926
Albert Lea	22,458	Farmington	40,725	Morton	1,269
Alexandria	14,904	Fergus Falls	9,457	Motley	165
Amboy	75	Fosston	4,688	Nashwauk	139
Apple Valley	9,700	Fridley	4,519	New Brighton	7,451
Arden Hills	677	Garrison**	12,437	New London	2,276
Avon	75	Gaylord	401	New Ulm	7,500
Bagley	2,652	Gibbon	182	New York Mills	255
Belle Plaine	583	Glencoe	12,393	Newport	2,214
Biwabik	7,789	Glenwood	4,433	Nisswa*	24,420
Blackduck	5,775	Goodview	20,991	North St Paul	2,636
Blue Earth	17,478	Grand Meadow	125	Northfield	407
Brainerd	1,628	Halstad	706	Oakdale	286,298
Brooklyn Park	130,689	Hayfield	834	Onamia	468
Buffalo	19,556	Hermantown	54,751	Ortonville	3,774
Byron	24,917	Hibbing	26,259	Osseo	17,065
Caledonia	2,527	Hopkins	30,586	Park Rapids	13,551
Cambridge	47,119	Howard Lake	19,781	Paynesville	9,469
Cannon Falls	79	Hoyt Lakes	615	Pelican Rapids	576
Centerville	6,597	Hutchinson	628	Pierz	619
Chanhassen	302,108	International Falls	566	Pine City	1,906
Chaska	21,969	Inver Grove Heights	352,189	Pine Island	16,039
Chisago City	3,457	Isle	3,732	Pine River	113
Circle Pines	918	Itasca County*	1,616	Plainview	713
Cloquet	234,396	Jordan	88,111	Plato	8,859
Cokato	440	Kasson	1,894	Preston	103
Coleraine	4,927	Lake City	24,442	Prior Lake	17,847
Cook	2,262	Lakeville	873	Red Lake Falls	293
Cook County***	61,281	Lanesboro	104	Red Wing	33,629
Cottage Grove	1,364	La Prairie	9,212	Redwood Falls	51,833
Crookston	2,534	Lino Lakes*	219,471	Renville	9,929
Crosby	231	Little Canada	1,617	Richfield	1,719
Crosslake*	10,973	Little Falls	6,731	Rockford	61,067
Dakota County*	2,952	Long Prairie	1,687	Rogers***	85,128
Dayton	4,419	Luverne	3,023	Sauk Centre	4,850
Deerwood	11,460	Mankato	28,332	Spicer	873
Delano	28,920	Maple Grove*	386,050	Spring Lake Park	926
Detroit Lakes	18,376	Maple Plain	61,338	Spring Valley	3,319
Dexter	754	Mapleton	422	St. Anthony	4,207
Dodge Center	9,389	Marshall	6,652	St. Clair	2,720
Douglas County*	805	Medina*	19,184	St. Cloud	125,330
Duluth	339	Melrose	2,884	St. Michael	720
Edgerton	100	Mille Lacs County*	934	Starbuck	7,306

* This reduction was a full or partial HACA reduction.

** The aid reductions for the cities of Garrison and Rogers exceeded these cities' combined LGA and HACA by \$1,984 and \$34,587. This excess amount is not recovered by the state and is not carried forward.

*** 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 \$61,281 was deducted from HACA since the county does not receive LGA.

**State Aid Reduction to Municipalities from Tax Increment Financing
2000 Aid Year**

Municipality	Municipal Aid Reductions	Municipality	Municipal Aid Reductions	<u>Municipality</u>	Municipal Aid Reductions
Stearns County*	\$7,698	Two Harbors	\$34,691	White Bear Lake	\$175,360
Stevens County*	6,473	Vadnais Heights*	27,363	White Bear Township*	66,936
Stewartville	4,824	Verndale	2,374	Willmar	23,599
Stillwater	3,466	Wabasha	526	Zimmerman	541
Truman	3,339	Waconia	613	Zumbrota	359
		Wadena	95	Total	\$3,820,846
		Waite Park	17,233		
		Waterville	974		
		Waubun	549		
		Wells	8,192		