
September 2008

Major State Aids and Taxes
A Comparative Analysis

2006 Update

Research Department
Minnesota House of Representatives

September 2008

Major State Aids and Taxes
A Comparative Analysis

2006 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.

This report was prepared by **Karen Baker** and **Nina Manzi**, legislative analysts in the House Research Department.

Questions may be addressed to **Karen** at 651-296-8959 or **Nina** at 651-296-5204.

Kristie Strum provided graphics and production assistance.

Dane Johnson, Julie Fastner, and Jessica Holm provided research assistance.

Copies of this publication may be obtained by calling 651-296-6753. This document can be made available in alternative formats for people with disabilities by calling 651-296-6753 or the Minnesota State Relay Service at 711 or 1-800-627-3529 (TTY). Many House Research Department publications are also available on the Internet at: www.house.mn/hrd/hrd.htm.

Contents

Introduction.....	1
1. Current and Historical Data.....	3
2006 Population Estimates.....	5
Minnesota Counties and Economic Development Regions: Map	6
Major State Aids	9
Education Aid	10
Human Services Aid	16
Highway Aid.....	22
Local Government Aid (LGA).....	28
Disparity Reduction Aid (DRA).....	33
County Program Aid	34
Community Corrections Funding	40
Property Tax Refund.....	45
Additional Property Tax Refund (Targeting)	49
Property Tax Data	51
Major State Taxes.....	59
Individual Income Tax.....	61
Sales/Use Tax	65
Motor Vehicle Sales Tax	72
Motor Vehicle Registration Tax	78
Motor Fuels Tax (Gas Tax)	84
Corporate Franchise (Income) Tax	90
State General Property Tax.....	95

2.	Summary Data	99
	General Explanation of Tables and Example	100
	Statewide Summary: Tables 2-1 and 2-2	103
	Metro/Nonmetro Data: Tables 2-3 and 2-4.....	107
3.	Regional Data	111
	Total Aids and Credits (Per Capita): Map	112
	Total Taxes (Per Capita): Map.....	113
	Personal Income by County (Per Capita): Map	114
	Personal Income by Economic Development Regions (Per Capita): Map.....	115
	Table 3 Compares data from each of the 13 economic development regions with statewide data (13 separate tables).....	116
4.	County Data	129
	Table 4 Compares data from each county with statewide data and the economic development region in which the county is located (87 separate tables)	130
	Appendices	217
	A. Education Aids by Home County by School District, 2005/2006 School Year	219
	B. Selected Taxes That Are Not Entirely Allocated To Minnesota Counties	224
	C. 2005 Personal Income by County	225
	D. Personal Income, Taxes, and Aids/Credits by Economic Development Region	227

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), county program 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 registration tax, motor fuels tax, corporate franchise (income) tax, and state property tax.

This report is divided into four major sections.

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

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

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

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

1. Current and Historical Data

Section 1 contains the most recent available data for the major state aids, credits, and taxes and describes the programs under the general categories in the tables of this report. The assumptions and caveats for 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:

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

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

Northern Regions

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

Southern Regions

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

The seven metro counties are not included in either the northern or southern regions and are region 11.

A table on page 5 lists the 2006 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 four or five pages of information. The first page or two contains information for the latest available year, followed by two maps and a page with historical data.

Program Description: The first one to three pages provide a program description of the aid or tax. They also provide 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.

Maps: The next two pages contain maps showing the per capita distribution of the aid or tax by **county** for the most recent year and by **economic development region (EDR)** for the most recent year. 2006 population is used to calculate per capita amounts throughout this report, even if 2005 is the most recent year for which data for a particular aid or tax is available.

Note on population: The 2006 population estimates used in this report are from the Minnesota State Demographer. Last year's report (2005 Update, published in July 2007) used population estimates from the U.S. Census Bureau.

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, the range from lowest to highest amount per capita, and the overall statewide per capita amount. In some cases, a small number of counties may have per capita aid or tax amounts much higher or lower than all other counties. For purposes of comparability, the groupings constructed on the county data ranges were also used for maps presenting data by economic development region.

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

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

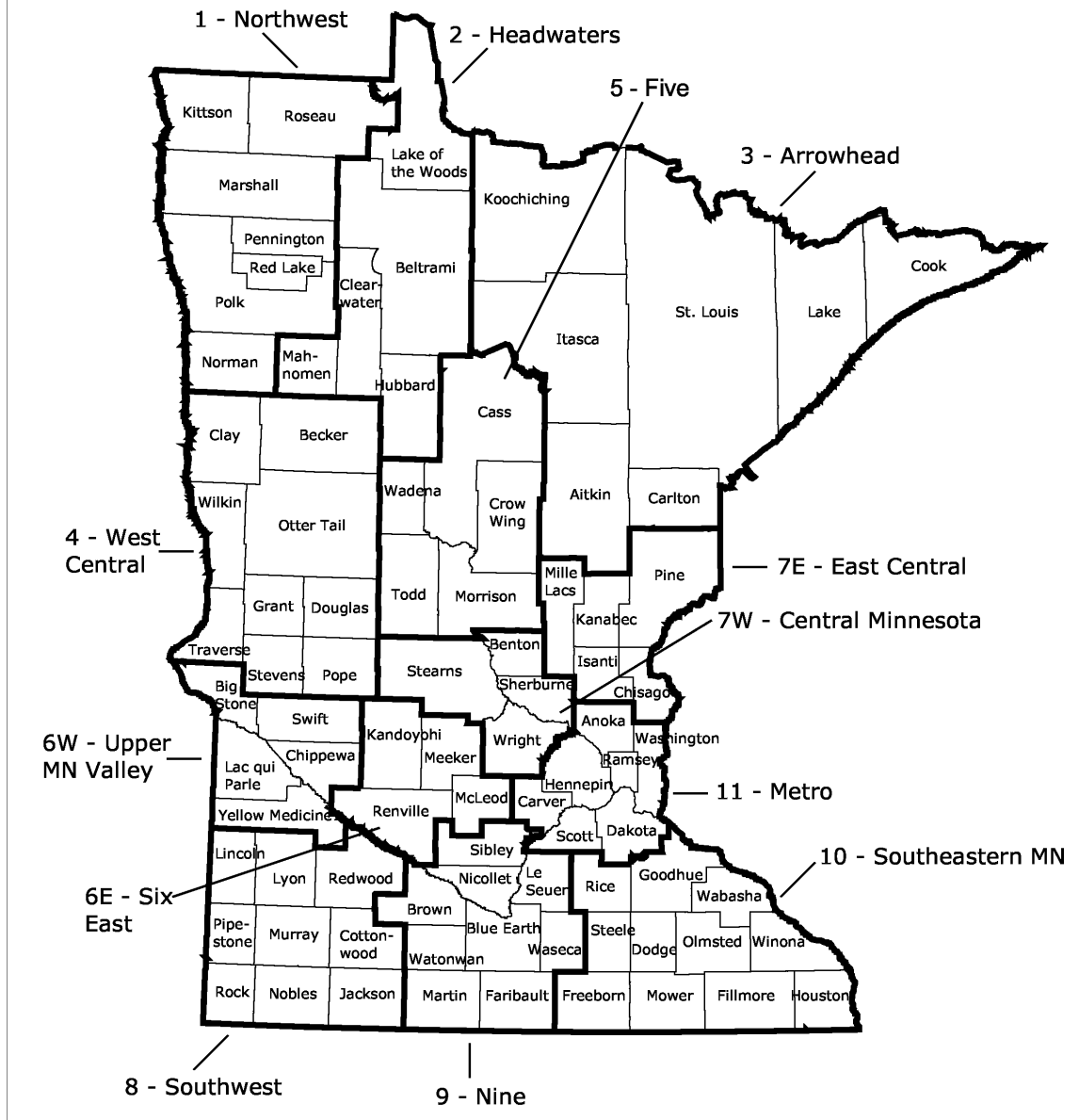
At the bottom of this page is a statewide graph containing a trend of the data in current (actual) dollars and in constant (inflation-adjusted) dollars. This is the only place where amounts presented are adjusted for inflation.

The 2006 population estimates listed below, from the Minnesota State Demographer, are used to calculate the per capita amounts throughout the report, even though the most recent year for which data for a particular aid or tax is available may be 2005 or 2006.

<u>County name</u>	<u>Population</u>	<u>% State Total</u>	<u>County Name</u>	<u>Population</u>	<u>% State Total</u>
Aitkin	16,198	0.3%	Martin	20,864	0.4%
Anoka	328,614	6.3	Meeker	23,418	0.4
Becker	32,256	0.6	Mille Lacs	26,057	0.5
Beltrami	43,094	0.8	Morrison	32,997	0.6
Benton	38,774	0.7	Mower	38,853	0.7
Big Stone	5,504	0.1	Murray	8,777	0.2
Blue Earth	58,977	1.1	Nicollet	31,934	0.6
Brown	26,424	0.5	Nobles	20,495	0.4
Carlton	34,220	0.7	Norman	6,936	0.1
Carver	86,236	1.6	Olmsted	138,221	2.6
Cass	28,949	0.6	Otter Tail	58,552	1.1
Chippewa	12,776	0.2	Pennington	13,668	0.3
Chisago	50,278	1.0	Pine	28,355	0.5
Clay	54,892	1.0	Pipestone	9,435	0.2
Clearwater	8,453	0.2	Polk	31,115	0.6
Cook	5,369	0.1	Pope	11,211	0.2
Cottonwood	11,750	0.2	Ramsey	515,059	9.8
Crow Wing	61,038	1.2	Red Lake	4,195	0.1
Dakota	391,613	7.5	Redwood	16,005	0.3
Dodge	19,769	0.4	Renville	16,613	0.3
Douglas	35,477	0.7	Rice	62,323	1.2
Faribault	15,309	0.3	Rock	9,540	0.2
Fillmore	21,241	0.4	Roseau	16,361	0.3
Freeborn	31,683	0.6	St. Louis	196,324	3.8
Goodhue	46,086	0.9	Scott	119,646	2.3
Grant	6,067	0.1	Sherburne	85,025	1.6
Hennepin	1,152,508	22.0	Sibley	15,309	0.3
Houston	19,869	0.4	Stearns	144,443	2.8
Hubbard	18,925	0.4	Steele	36,163	0.7
Isanti	38,436	0.7	Stevens	9,736	0.2
Itasca	44,347	0.8	Swift	11,481	0.2
Jackson	11,132	0.2	Todd	24,469	0.5
Kanabec	16,279	0.3	Traverse	3,792	0.1
Kandiyohi	41,689	0.8	Wabasha	22,445	0.4
Kittson	4,723	0.1	Wadena	13,615	0.3
Koochiching	13,619	0.3	Waseca	19,605	0.4
Lac Qui Parle	7,499	0.1	Washington	228,103	4.4
Lake	11,100	0.2	Watsonwan	11,480	0.2
Lake of the Woods	4,360	0.1	Wilkin	6,757	0.1
Le Sueur	27,896	0.5	Winona	49,903	1.0
Lincoln	6,022	0.1	Wright	114,806	2.2
Lyon	24,999	0.5	Yellow Medicine	10,505	0.2
McLeod	37,042	0.7			
Mahnomen	5,068	0.1			
Marshall	9,955	0.2			

METRO	2,821,779	53.9%
NONMETRO	2,409,327	46.1%
STATE TOTAL	5,231,106	100.0%

Minnesota Counties and Economic Development Regions



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

Major State Aids

Education Aid

Program Description

Education aid is the total amount of state aid paid to school districts for all K-12 educational purposes. This amount includes state aid for general education, special education, transportation, community education, capital expenditure, secondary vocational, and other miscellaneous programs. Almost 84 percent of the total aid (including aid to charter schools) is general education aid.

Aid Amount and Reporting

2005/2006 Education Aid: \$6.5 billion

The total education aid for the 2005/2006 school year is \$6,477,912,747. The amounts received by school districts for property tax credits (i.e., homestead market value credit, agricultural market value credit, taconite homestead credit, disparity reduction credit, etc.) are not included in this amount since they are itemized elsewhere in the report. This total includes \$178,898,636 that went to the 125 charter schools operating in 2005/2006. This is the third year that the report incorporates aid to charter schools in its tables and analysis.

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. Aid to charter schools is reported in the county in which each school is located. Education aid by home county by school district, obtained from the Department of Education, is listed in Appendix A.

The education aid total does not include \$20,194,000 that went to colleges participating in the postsecondary enrollment options (PSEO) program in 2005/2006, and also does not include lesser amounts spent on metropolitan intermediate school districts and nonmetropolitan educational cooperative districts,¹ and other providers.²

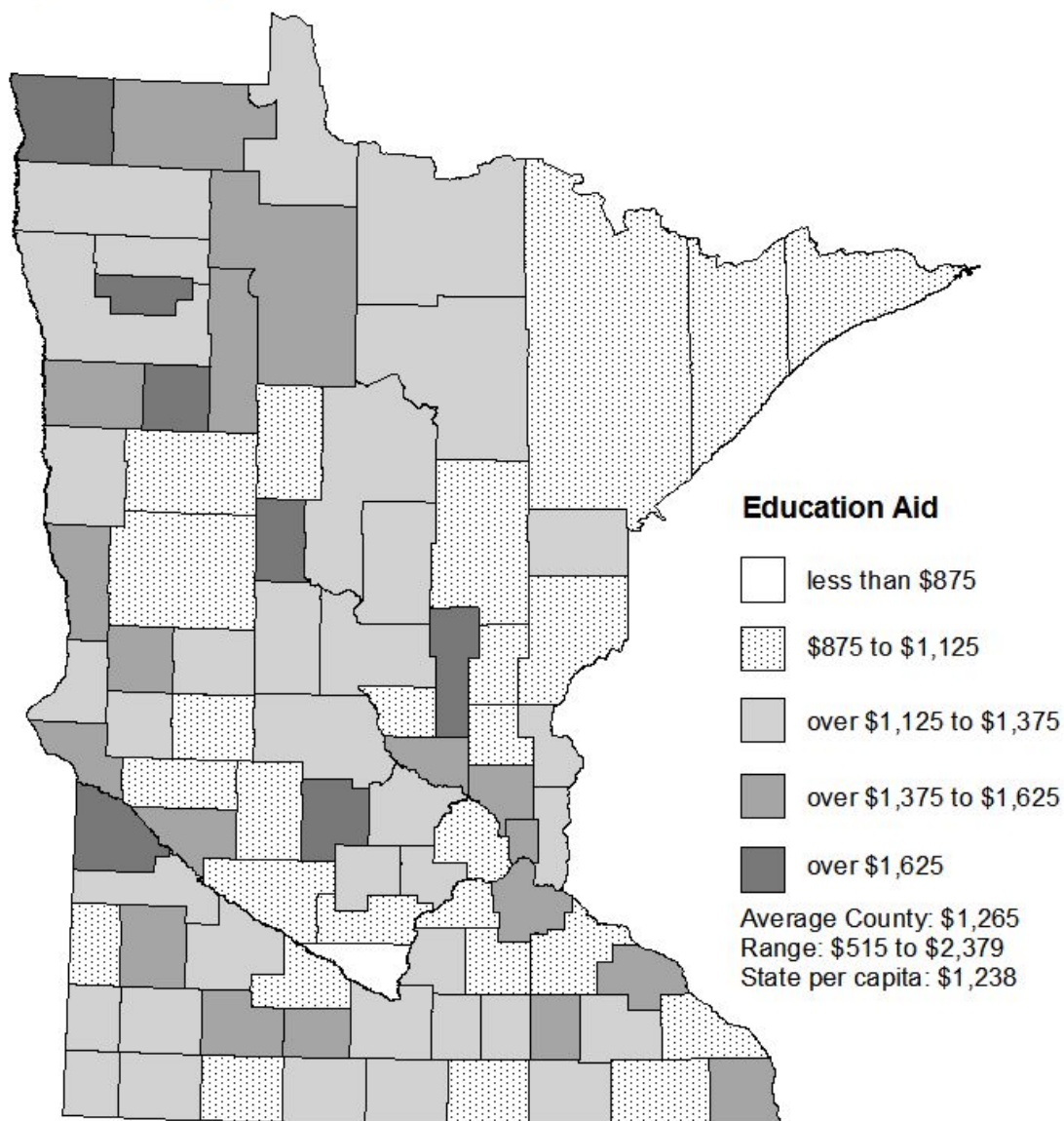
¹ In 2005/2006, intermediate school districts #916 and #917 received \$98,000 in education aid, and cooperative school organizations received \$4,843,000 in aid. Before 1994/1995, larger amounts of educational aid were paid directly to intermediate districts and cooperative school organizations. Since that time, this additional aid has been paid directly to school districts which, in turn, distribute it to intermediate and cooperative school organizations. This change in aid distribution has resulted in a substantial decrease in aid paid directly to these intermediate and cooperative school organizations.

² In 2005/2006, \$1,542,000 in aid went to four tribal contract schools, \$400,000 to the Faribault Academies for the deaf and blind, and \$5,108,000 to nonprofits operating alternative programs under contract.

Recent Law Changes

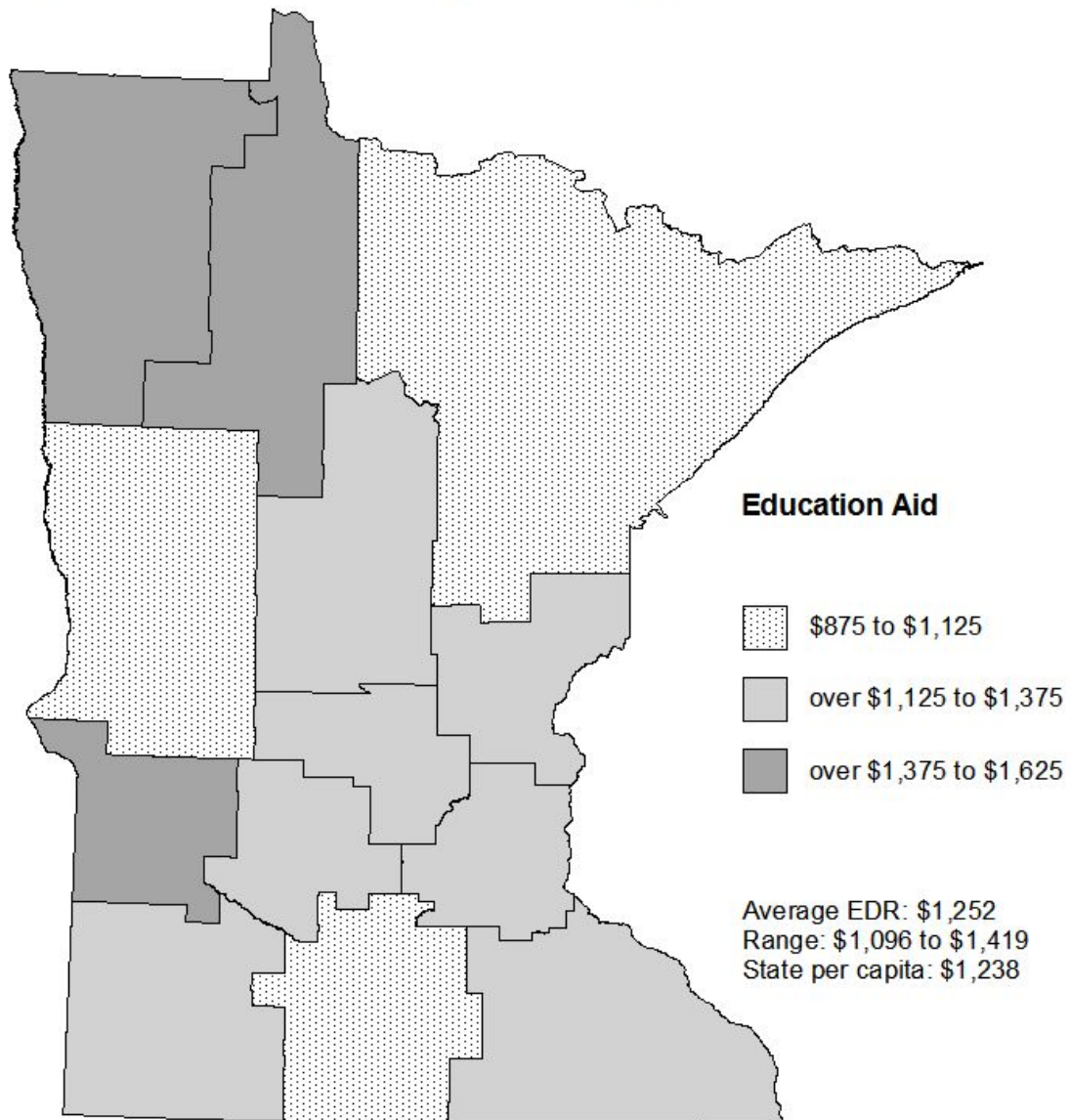
General education aid amounts increased significantly beginning with property taxes payable in 2002 (revenue for the 2002/2003 school year). This is due to the state takeover of general education funding and the elimination of the local general education property tax levy. General education aid increased by roughly \$1.5 billion—\$1.3 billion is due to the elimination of the gross general education levy (the levy amount before deduction of the homestead and agricultural credits) and \$200 million is due to the “roll-in” of the first \$415 per pupil unit of each district’s operating referendum revenue. This increase in school aid is partially offset by a \$400 million reduction in property tax credits and aids to school districts.

Education Aid per capita, 2005-2006 by County*



* Education aid is more often displayed on a per pupil basis (particularly since most education aids are generated on a per pupil basis). The data here is displayed on a per capita basis to remain consistent with other maps in this publication.

Education Aid per capita, 2005-2006 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.

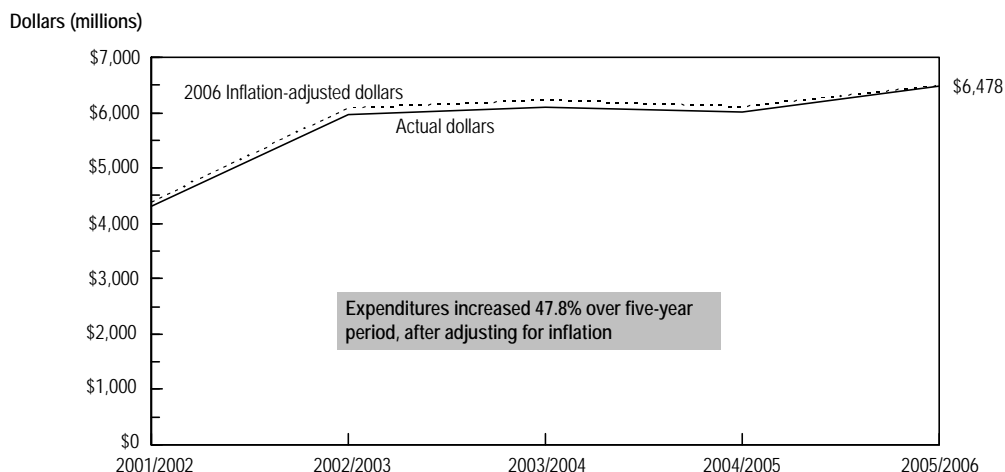
Education Aid: 2001/2002 School Year to 2005/2006 School Year

Current dollars, in thousands						
	2001/2002	2002/2003*	2003/2004**	2004/2005**	2005/2006**	5-Yr. Chg.
State	\$4,298,023	\$5,975,466	\$6,102,439	\$6,008,542	\$6,477,913	51%
Northern Regions						
Northwest (1)	95,221	121,842	121,086	118,288	123,354	30
Headwaters (2)	88,905	111,638	112,201	110,056	112,545	27
Arrowhead (3)	269,997	348,340	351,934	342,529	352,005	30
West Central (4)	183,491	239,031	240,768	233,642	245,153	34
Five (5)	151,876	204,936	204,520	199,589	209,611	38
East Central (7E)	148,634	183,637	187,014	184,157	196,323	32
Southern Regions						
Six East (6E)	107,940	140,028	141,417	139,025	146,762	36
Upper MN Valley (6W)	51,351	66,802	66,332	64,976	65,967	28
Central MN (7W)	324,446	435,947	447,079	446,844	487,494	50
Southwest (8)	107,387	149,494	149,473	147,877	152,636	42
Nine (9)	176,632	243,059	244,834	239,963	253,311	43
Southeastern MN (10)	388,357	518,171	525,640	517,838	554,843	43
Total Nonmetro	\$2,094,238	\$2,762,925	\$2,792,299	\$2,744,784	\$2,900,003	38%
Metro Region						
Hennepin County	750,501	1,194,479	1,210,541	1,181,507	1,294,044	72
Ramsey County	487,372	668,532	714,619	693,573	749,574	54
Remaining Metro	965,912	1,349,531	1,384,981	1,388,678	1,534,291	59
Total Metro	\$2,203,786	\$3,212,541	\$3,310,140	\$3,263,759	\$3,577,909	62%

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

** Includes \$120 million of aid to charter schools in 2003/2004, \$146 million in 2004/2005, and \$179 million in 2005/2006.

Statewide Education Aid



Human Services Aid

Program Description

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

Aid Amount and Reporting

2006 Human Services Aid: \$3.6 billion

The state's share of the human services expenditures for calendar year 2006 is \$3,628,653,530. The statewide amounts by program are listed below.

Type of Program	Amount	Percent
Medical Assistance	\$2,016,672,930	55.6%
Minnesota Family Investment Program (MFIP)	39,027,491	1.1
General Assistance (GA)	30,393,166	0.8
General Assistance Medical Care (GAMC)	284,471,052	7.8
Social Services (including CSSA)	1,145,550,685	31.6
Miscellaneous:		
Minnesota Supplemental Assistance	30,602,430	0.8
Group Residential Housing	77,813,833	2.1
Food Stamp Delivery*	-33,547	0.0
Title IV Child Support	4,155,490	0.1
Total	\$3,628,653,530	100.0%
* This excludes \$342,602 received from the counties for administration; because of timing issues the net for 2006 is negative. Previous years' reports included similar amounts recovered from counties in the state's share.		

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 2006, MFIP spending in Minnesota totaled \$327.7 million (\$263.6 million federal, \$39.0 million state, \$22.2 million county, \$2.9 million other), and offsetting child support collections totaled \$54.7 million.

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

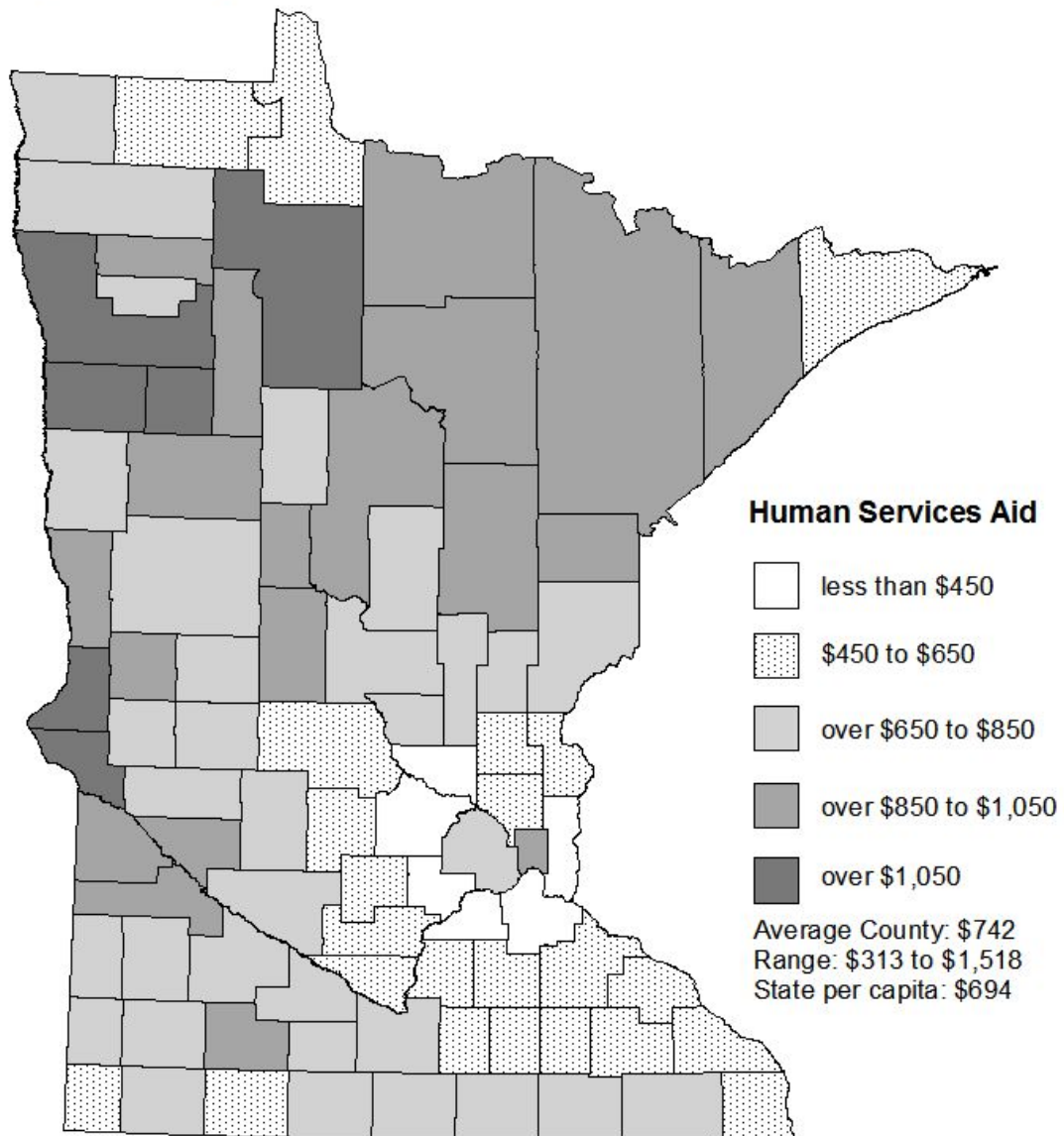
- Region VIII N—Lincoln, Lyon, and Murray
- Human Service Board—Faribault and Martin

In these two groups, human services aid is administered through a "home" county: Lyon in Region VIII N and Faribault in the Human Service Board. The total human service amount for

Region VIII N is \$30.4 million and for the Human Service Board, \$29.3 million. An estimated amount based on population for the five counties is contained in each of the respective county tables.

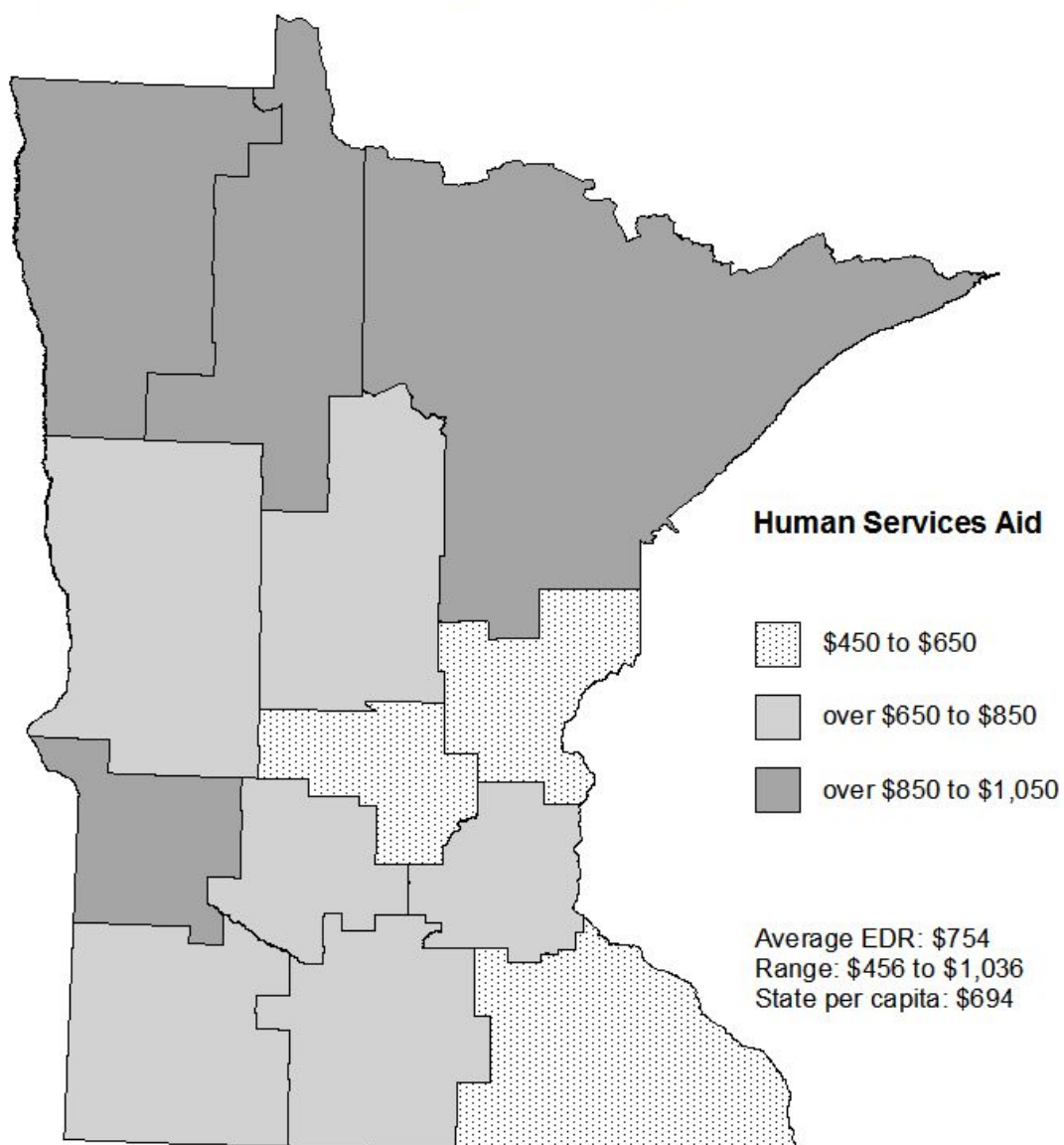
Human services aid data was obtained from the Department of Human Services, Financial Management Division.

Human Services Aid per capita, 2006 by County*



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

Human Services Aid per capita, 2006 by Economic Development Region



The Past Five Years of Human Services Aid

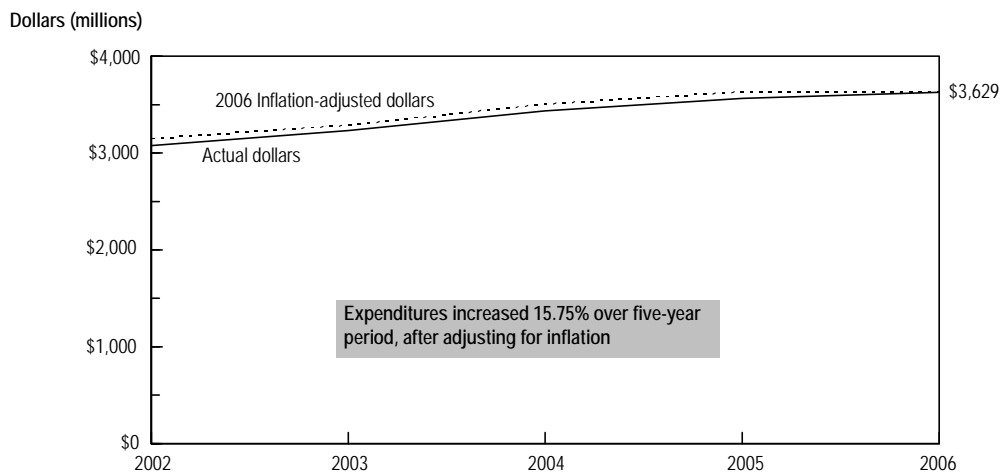
The table below shows the distribution of human services aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of human services aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Human Services Aid: 2002 to 2006

Current dollars, in thousands

	2002	2003	2004	2005	2006	5-Yr. Chg. Aid
State	\$3,075,199	\$3,231,304	\$3,439,796	\$3,569,114	\$3,628,654	18%
Northern Regions						
Northwest (1)	64,458	68,200	72,014	77,549	76,485	19
Headwaters (2)	65,259	69,906	74,439	79,759	82,745	27
Arrowhead (3)	264,340	274,940	294,589	303,236	300,442	14
West Central (4)	140,435	151,238	162,025	167,998	169,266	21
Five (5)	108,357	113,609	122,578	128,040	130,471	20
East Central (7E)	78,647	84,935	92,866	97,912	101,407	29
Southern Regions						
Six East (6E)	68,815	70,793	77,331	79,564	79,626	16
Upper MN Valley (6W)	37,296	39,701	41,877	43,299	42,565	14
Central MN (7W)	133,450	144,183	160,696	169,766	174,751	31
Southwest (8)	77,281	83,577	87,218	89,223	89,362	16
Nine (9)	124,617	133,404	142,173	148,406	151,695	22
Southeastern MN (10)	246,205	269,203	286,293	295,258	296,339	20
Total Nonmetro	\$1,409,160	\$1,503,687	\$1,614,099	\$1,680,011	\$1,695,154	20%
Metro Region						
Hennepin County	889,113	893,938	938,414	951,760	976,365	10
Ramsey County	416,685	434,465	449,522	473,288	477,120	15
Remaining Metro	360,240	399,214	437,762	464,057	480,014	33
Total Metro	\$1,666,038	\$1,727,617	\$1,825,697	\$1,889,104	\$1,933,499	16%

Statewide Human Services Aid



Highway Aid

Program Description

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

Aid Amount and Reporting

2006 Highway Aid: \$524.2 million

The total state highway aid paid in calendar year 2006 to the counties, cities (i.e., municipal), and towns is shown below by category.

Type of Highway Aid		Amount		Total
County Aid	County State Aid	\$356,389,259	County	\$376,946,538
	County Bridge Bond Funding	<u>20,557,279</u>		
Municipal Aid	Municipal State Aid	\$111,502,367	Municipal	\$114,469,901
	Municipal Bridge Bond Funding	<u>2,967,534</u>		
Township Aid	Town Road Account	\$19,509,859	Township	\$32,811,178
	Town Bridge Account ³	7,164,275		
	Town Bridge Bond Funding	<u>6,137,044</u>		
		Total Highway Aid		\$524,227,617

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 2006, there were allotments of approximately \$18.2 million in the county turnback account and \$5.7 million in the municipal turnback account. This money is used on former state highways that have been “turned back” from state highways to fall under the jurisdiction of counties and municipalities. Disbursements of \$19.8 million were made to the counties and \$9.3 million to municipalities. The amount spent in each county is not readily available.

³ The Department of Transportation sets aside a portion of Town Bridge Account funding for flexible distribution as needed throughout the state. Amounts in this special Town Bridge Account are not always spent within the calendar year and are not included in this report. Historical data for 2002 have been adjusted to exclude this account.

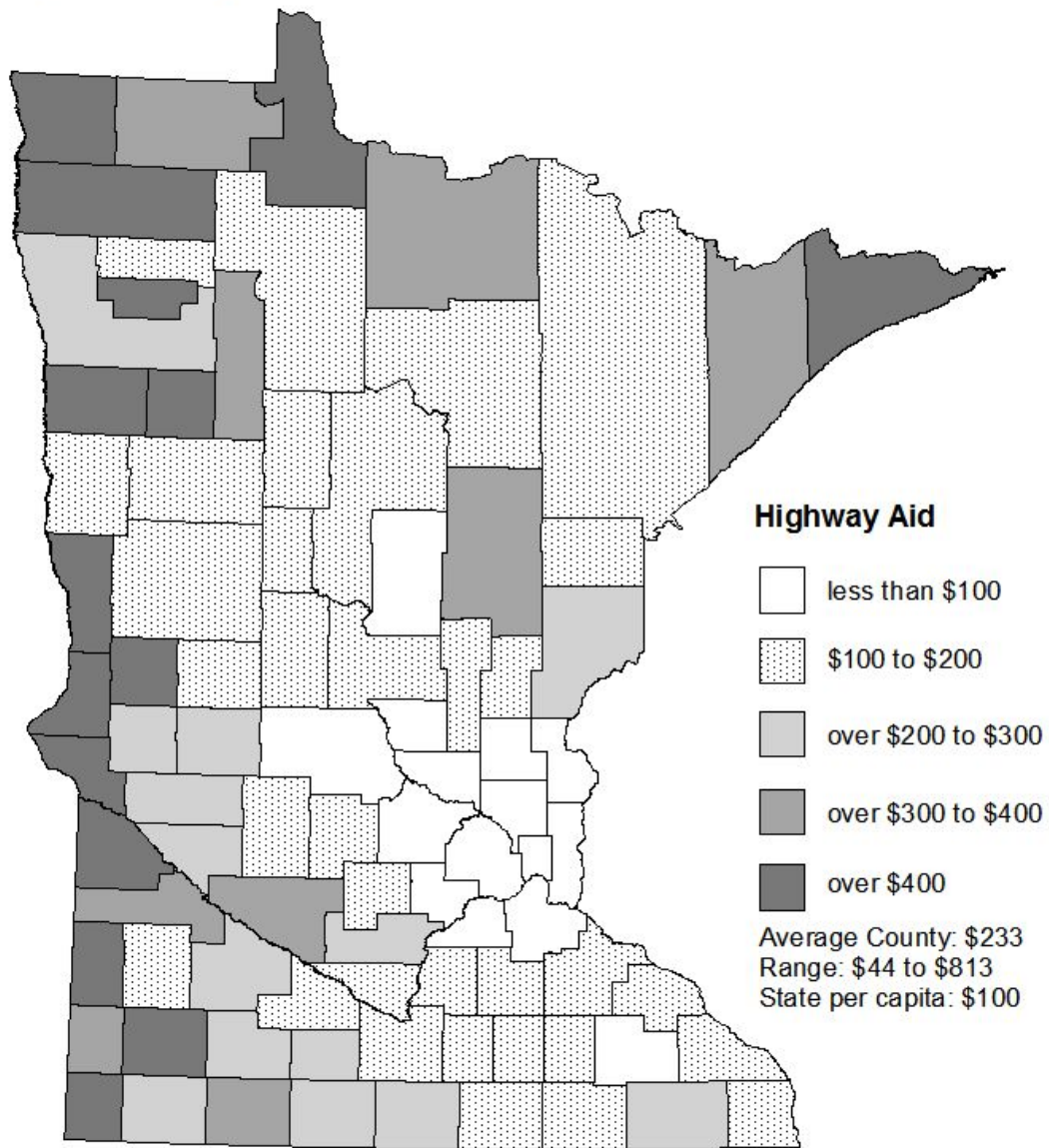
Highway aid data was obtained from the Department of Transportation.

Recent Law Changes

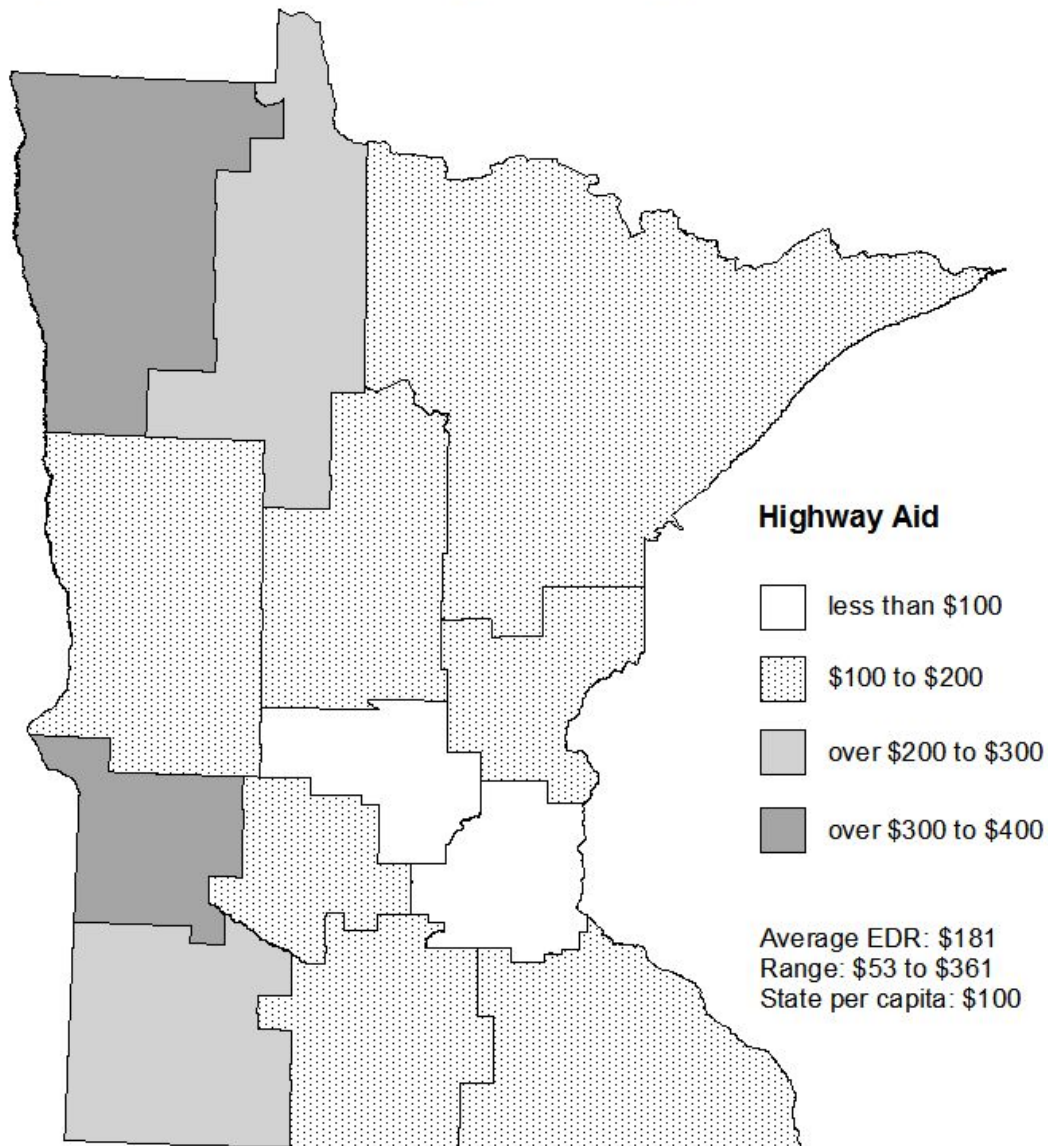
The 2008 Legislature made two basic changes (effective July 1, 2009) to the allocation of flexible highway account funds. It:

- (1) reallocated a portion of the funds to metropolitan area counties, and
- (2) modified allowable uses of the funds to:
 - eliminate funds for the trunk highway system,
 - allow funds to be used for “safety improvements on county highways, municipal highways, streets, or town roads,” and
 - allow funds to go to routes of regional significance.

Highway Aid per capita, 2006 by County



Highway Aid per capita, 2006 by Economic Development Region



The Past Five Years of Highway Aid

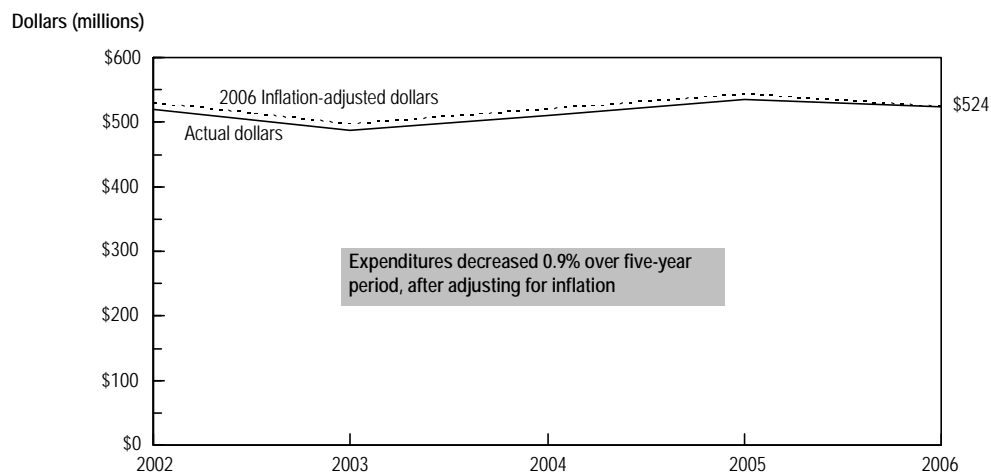
The table below shows the distribution of highway aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of highway aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Highway Aid: 2002 to 2006

Current dollars, in thousands

	2002	2003	2004	2005	2006	5-Yr. Chg. Aid
State	\$519,240	\$488,264	\$510,444	\$534,716	\$524,227	1%
Northern Regions						
Northwest (1)	31,601	28,467	30,543	31,674	31,393	-1
Headwaters (2)	16,356	15,711	16,505	16,665	16,753	2
Arrowhead (3)	51,612	48,257	53,051	52,498	56,586	10
West Central (4)	39,793	36,695	38,818	41,638	41,112	3
Five (5)	21,497	20,093	21,535	20,795	20,251	-6
East Central (7E)	18,730	17,609	19,092	19,385	19,786	6
Southern Regions						
Six East (6E)	17,711	18,008	17,670	17,443	17,676	0
Upper MN Valley (6W)	15,468	14,495	15,162	15,232	15,747	2
Central MN (7W)	26,055	23,641	24,752	41,034	26,086	0
Southwest (8)	32,252	32,262	33,031	33,800	33,662	4
Nine (9)	36,930	33,869	35,907	38,045	35,933	-3
Southeastern MN (10)	58,574	55,784	57,769	57,882	59,950	2
Total Nonmetro	\$366,579	\$344,891	\$363,835	\$386,089	\$374,935	2%
Metro Region						
Hennepin County	61,007	56,837	56,430	59,219	58,702	-4
Ramsey County	29,909	26,881	26,713	25,844	25,985	-13
Remaining Metro	61,746	59,655	63,466	63,563	64,605	5
Total Metro	\$152,661	\$143,372	\$146,609	\$148,627	\$149,292	-2%

State Highway Aid



Local Government Aid (LGA)

Local government aid (LGA) is a state program that provides property tax relief by giving general purpose financial support to cities. For cities with population of 2,500 or more, need is determined by five characteristics: population decline, age of the housing stock, if the city is in the seven-county metro area, average number of vehicular accidents over the most recent three-year period, and household size. For cities with population less than 2,500, need is determined by population decline, age of housing stock, percent of the property in the city classified as commercial or industrial, and a population adjustment factor. Ability to pay is the city's adjusted tax capacity.

Aid Amount and Reporting

2006 Local Government Aid: \$484.6 million

The total amount of LGA that was distributed to cities for calendar year 2006 was \$484,558,200. This amount is **after** the subtraction of \$493,800 for various state administrative expenses.

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

LGA data was obtained from the Department of Revenue.

Law Changes

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

Town LGA Eliminated in 2002

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

City LGA

2002 aid changes:

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

2003 aid changes:

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

2004 aid changes:

- The city LGA program's appropriation was permanently reduced to about \$437 million for calendar year 2004 and future years. The automatic growth in the appropriation was eliminated.
- Most of the guaranteed (grandfathered) portion of LGA was eliminated and all but \$26.6 million of the appropriation was distributed via a new LGA formula. However, increases and decreases in payments to individual cities in any year were capped to allow a gradual phase-in of redistribution under the new formula.
- The new LGA formula had an updated measure of city "need" for cities with a population of 2,500 or more. Beginning with calendar year 2005 aids, the measure of a city's "ability to raise revenue" was modified to include revenues from taconite aids.
- After 2004 aids were calculated, errors were found in the aid calculations for three cities—Rockville, White Bear Lake, and New Prague. Additional LGA of \$315,501 was paid to these cities under an adjustment mechanism authorized in Minnesota Statutes, section 477A.014, subdivision 3.
- In 2004, the state also provided one-time transition money to cities whose aid cut under the new LGA formula was greater than 14 percent⁴ of the sum of the city's 2003 certified levy plus LGA amount. Although this amount was reported and paid to cities as part of the 2004 LGA, it was paid from a separate open appropriation. The total LGA payments, including transition aid, were \$437,513,119.

2005 aid changes:

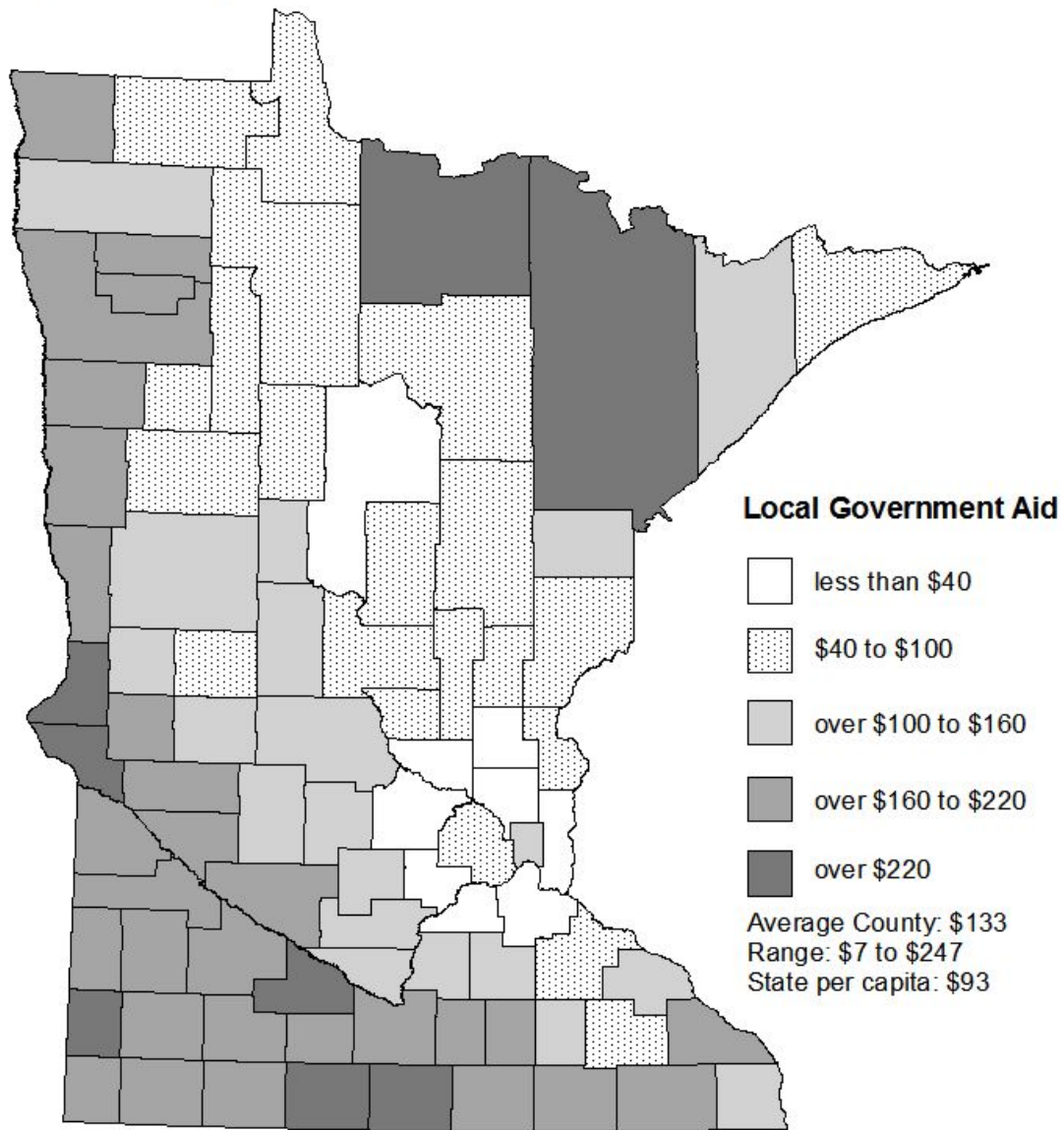
- The transition aid of 2004 was eliminated beginning in 2005, and the total LGA appropriation was \$437,052,000, which included \$333,913 in state costs.

2005 law changes that affected aid payments in 2006 and future years:

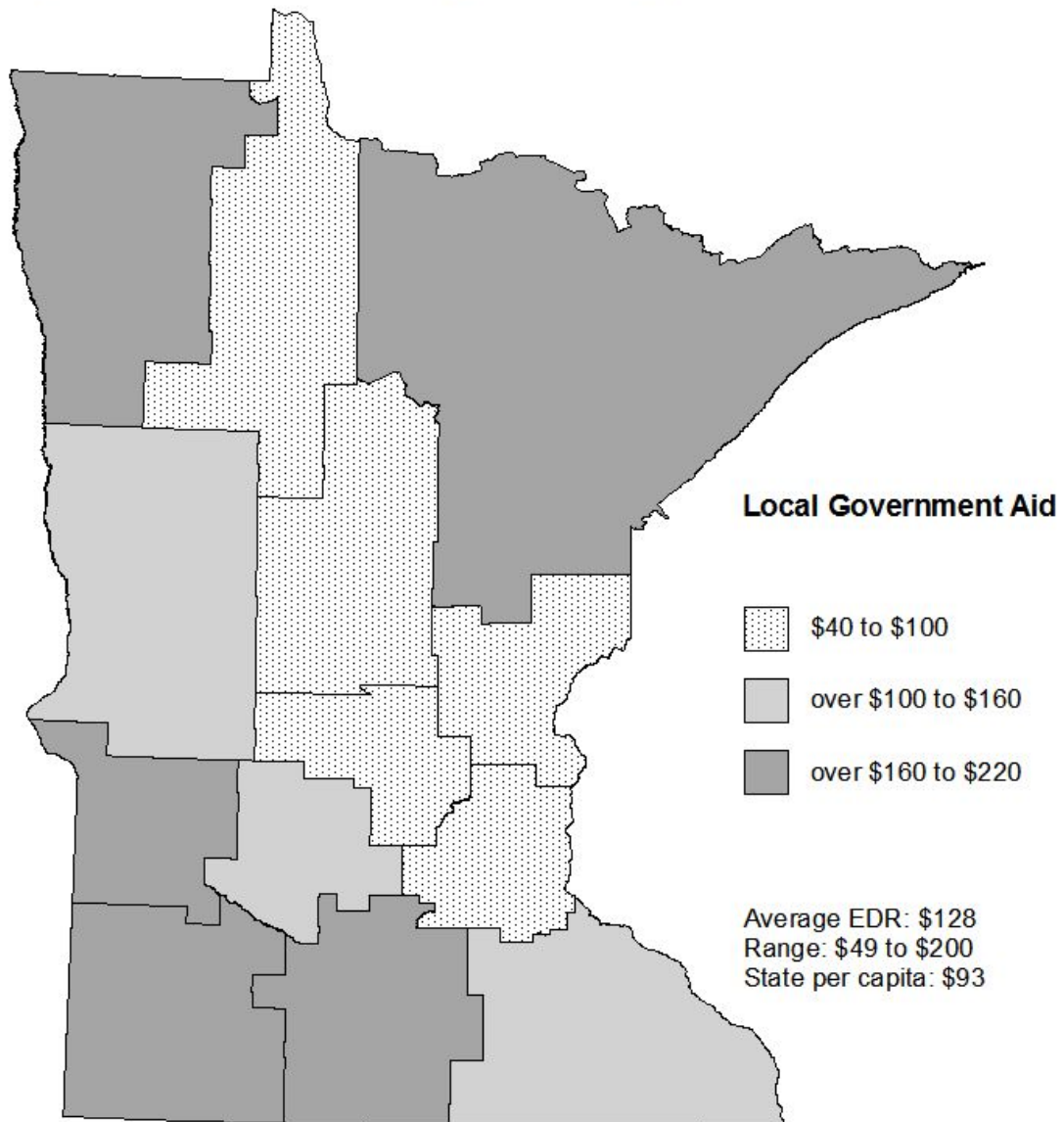
- Beginning with 2006 aids, the annual LGA appropriation was permanently increased by \$48 million, to \$485,052,000.
- Beginning with 2006 aids, cities with a population less than 5,000 get additional aid of \$6 per capita.
- Beginning with 2006, the taconite aid received by the cities of Babbitt, Eveleth, Hibbing, Keewatin, Mountain Iron, Silver Bay, and Virginia are not to be used to calculate the "ability to raise revenue" for those cities.

⁴ 12 percent for cities with a property tax base of less than \$700 per capita.

Local Government Aid per capita, 2006 by County



Local Government Aid per capita, 2006 by Economic Development Region



The Past Five Years of Local Government Aid

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

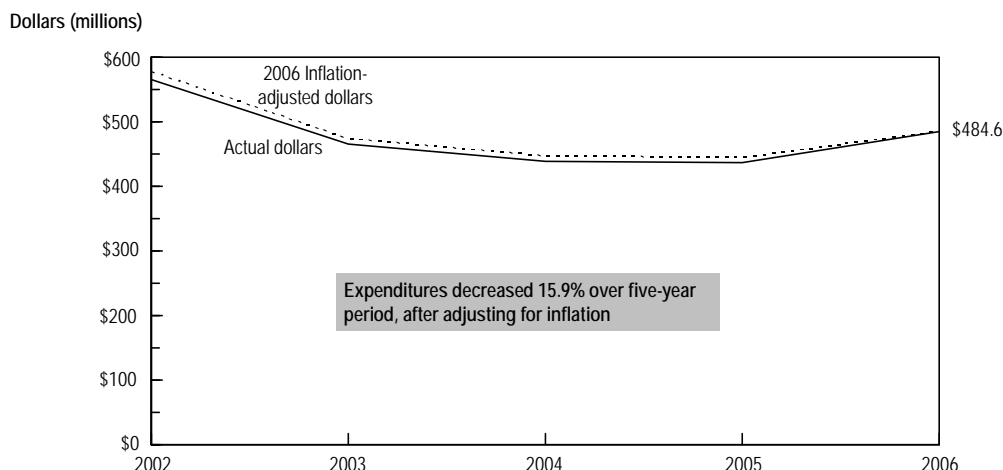
Local Government Aid: 2002 to 2006

Current dollars, in thousands

	2002	2003*	2004	2005	2006	5-Yr. Chg. Aid
State	\$564,991	\$464,942	\$437,513	\$436,718	\$484,558	-14%
Northern Regions						
Northwest (1)	14,155	12,307	12,248	12,977	14,172	0
Headwaters (2)	6,490	5,739	5,492	5,557	6,015	-7
Arrowhead (3)	68,717	61,201	60,039	59,203	62,117	-10
West Central (4)	28,208	24,646	24,077	25,091	27,573	-2
Five (5)	14,184	12,032	11,790	12,291	13,449	-5
East Central (7E)	7,425	5,643	5,627	6,519	7,786	5
Southern Regions						
Six East (6E)	16,231	14,161	14,085	15,005	16,847	4
Upper MN Valley (6W)	10,048	8,943	8,776	8,748	9,531	-5
Central MN (7W)	27,978	22,313	21,976	23,611	27,038	-3
Southwest (8)	22,823	20,316	19,738	19,861	21,910	-4
Nine (9)	41,308	36,267	35,819	36,494	40,244	-3
Southeastern MN (10)	69,667	58,197	56,930	59,735	64,824	-7
Total Nonmetro	\$327,234	\$281,764	\$276,595	\$285,093	\$311,506	-5%
Metro Region						
Hennepin County	129,860	102,119	90,627	86,496	99,735	-23
Ramsey County	78,244	65,425	58,430	54,761	61,883	-21
Remaining Metro	29,653	15,633	11,861	10,367	11,433	-61
Total Metro	\$237,757	\$183,178	\$160,918	\$151,625	\$173,052	-27%

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

Statewide Local Government Aid



Disparity Reduction Aid (DRA)

Program Description and Aid Amount and Reporting

2006 Disparity Reduction Aid: \$18.3 million

Disparity reduction aid is a state aid program that distributed \$18,311,254 to counties, towns, and school districts in 2006. The aid is directed to taxing jurisdictions in areas that had inordinately high tax rates in the base year of 1988. The basis for computing the aid amount is the relationship of the area's 1988 tax rate to a benchmark tax rate of 100 percent of tax capacity.

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

Disparity Reduction Aid: 2006

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$598	3.3%
	Headwaters (2)	266	1.5
	Arrowhead (3)	10,568	57.7
	West Central (4)	328	1.8
	Five (5)	368	2.0
	East Central (7E)	142	0.8
Southern Regions	Six East (6E)	375	2.0
	Upper MN Valley (6W)	696	3.8
	Central MN (7W)	156	0.9
	Southwest (8)	865	4.7
	Nine (9)	849	4.6
	Southeastern MN (10)	1,730	9.4
Total Nonmetro		\$16,942	92.5%
Metro Region	Hennepin County	741	4.0
	Ramsey County	596	3.3
	Remaining Metro	32	0.2
Total Metro		\$1,370	7.5%
State Total		\$18,311	100.0%

County Program Aid

Program Description

In the 2003 legislative session, county general-purpose aids were restructured into a single program called county program aid. The following individual aid programs were eliminated: homestead and agricultural aid credit (including manufactured housing HACA), county criminal justice aid, family preservation aid, and attached machinery aid. The formula for distributing county program aid encompasses some factors from the programs being subsumed, along with some new ones. One-half of the funding for county program aid is distributed based on each county's relative shares of (1) persons receiving food stamps, (2) age-adjusted population (population weighted more heavily for the number of persons over age 65), and (3) reported crimes. The other half is distributed based on a formula that takes into account each county's population and its property wealth.

For 2004, approximately \$112 million was distributed based on the distribution formulas of the aid programs that were eliminated, minus the substantial aid cuts enacted during the 2003 legislative session. For 2005 and 2006, \$206 million was distributed according to the new formula, with the aid cuts fully restored.

Aid Amount and Reporting

2006 County Program Aid: \$205.8 million

The total amount of county program aid for taxes payable in 2006 is \$205,846,660. This total is after subtraction of \$500,000 to pay for court-ordered counsel and \$214,000 to pay for preparation of local impact notes.

The county program aid data was obtained from the Department of Revenue.

Recent Law Changes

One-half of the funding for county program aid is distributed based on each county's relative shares of (1) persons receiving food stamps, (2) age-adjusted population (population weighted more heavily for the number of persons over age 65), and (3) reported crimes. The other half is distributed based on a formula that takes into account each county's population and its property wealth. This distribution replaces the distributions under the four aid programs under the old law, which are described below.

Homestead and agricultural credit aid (HACA) was a state aid program that originated in 1990 to compensate taxing jurisdictions for major structural changes in the property tax base made in 1988 and 1989. From 1990 through 2001, county government HACA payments increased modestly each year based on the county's growth in number of households; in addition, HACA payments were permanently increased in some years to compensate counties for legislatively determined tax base reductions. In some years, HACA payments were permanently

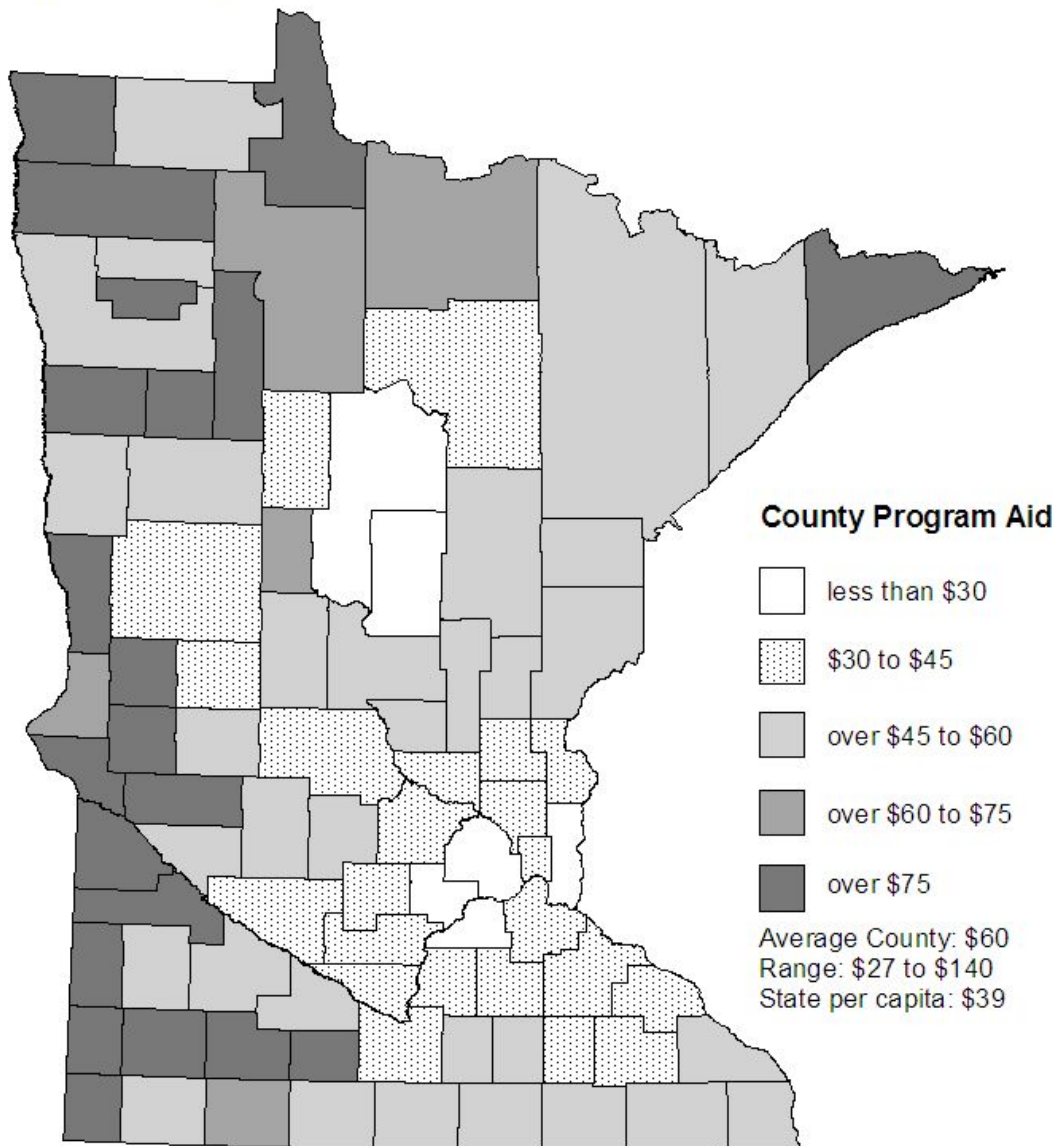
reduced when the state took over certain local government financing responsibilities (such as court financing). In its last year of full funding (2002), the total amount of county HACA payments statewide was \$204.8 million.

County criminal justice aid (CCJA) was a state aid to county governments originated in 1993 to reduce the reliance of criminal justice and corrections programs on property taxes. One-half of the aid was distributed to each county based on the county's population; the other half was distributed to each county based on the reported number of serious ("Part I") crimes committed in the county. The appropriation for CCJA increased each year based on the rate of inflation. In its last year of full funding (2002), the total amount of CCJA payments statewide was \$31.5 million.

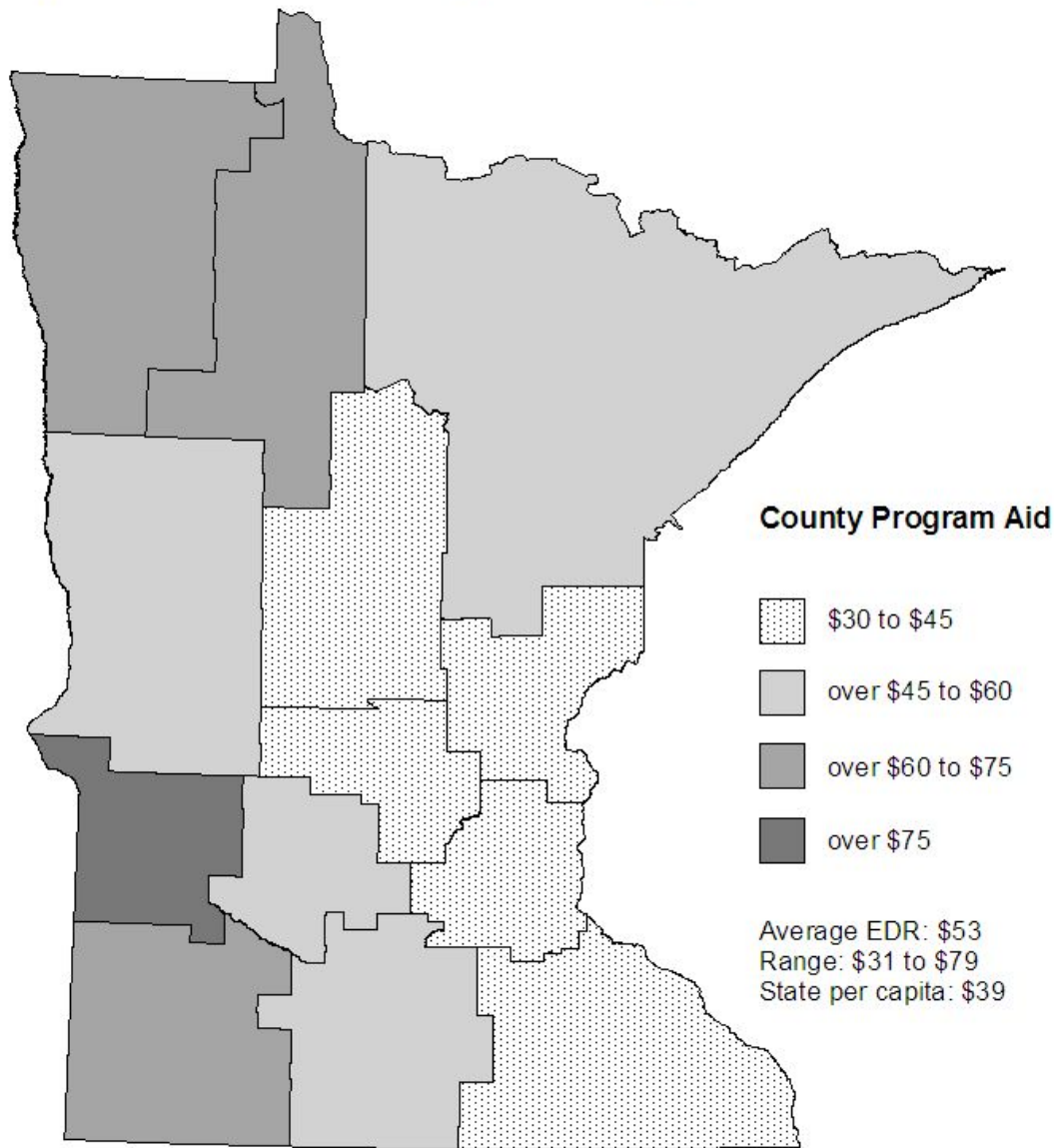
Family preservation aid (FPA) was a state aid to county governments to reduce the reliance of out-of-home placement costs on property taxes. The initial allocation of FPA in 1995 among counties was based on two factors—each county's share of total children in out-of-home placement in the state and each county's share of income maintenance cases in the state. After 1995 each county's aid increased or decreased based on the change in its relative share of income maintenance caseloads in the state. The appropriation for FPA increased each year based on the rate of inflation. In its last year of full funding (2002), the total amount of FPA payments statewide was \$23.4 million.

Attached machinery aid (AMA) was a state aid to county governments to compensate counties for removing industrial attached machinery from the property tax base in the early 1970s. Only the 13 counties having the most attached machinery as a share of their property tax base received aid under the program; the amounts were static from year to year. In its last year of full funding (2002), the total amount of AMA payments statewide was \$2.4 million.

County Program Aid per capita, 2006 by County



County Program Aid per capita, 2006 by Economic Development Region



The table below summarizes the county program aid amounts by region for 2006.

County Program Aid: 2006 Distribution

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$6,349	3.1%
	Headwaters (2)	5,718	2.8
	Arrowhead (3)	17,811	8.7
	West Central (4)	11,806	5.7
	Five (5)	6,235	3.0
	East Central (7E)	6,697	3.3
Southern Regions	Six East (6E)	5,599	2.7
	Upper MN Valley (6W)	3,763	1.8
	Central MN (7W)	14,714	7.1
	Southwest (8)	8,335	4.0
	Nine (9)	10,949	5.3
	Southeastern MN (10)	21,777	10.6
Total Nonmetro		\$119,752	58.2%
Metro Region	Hennepin County	30,938	15.0
	Ramsey County	16,450	8.0
	Remaining Metro	38,707	18.8
Total Metro		\$86,095	41.8%
State Total		\$205,847	100.0%

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-two counties are CCA counties. This group contains about 70 percent of the state's population, including most of the Twin Cities metropolitan area.
- Fifty-five counties are non-CCA counties. Although the DOC provides adult felony supervision to all 55 of these counties, they differ and are generally referenced as follows:
 - Twenty-nine 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

2006 Community Corrections Funding: \$78.1 million

In 2006, the state funding was \$78,052,455.⁵ The table below lists the calendar year 2006 statewide total amounts for the various community corrections funding programs.

Program	Amount	Percent
CCA aid	\$36,781,772	47.1%
CPO reimbursement aid	4,553,489	5.8
DOC field services	14,189,000	18.2
Adult felony caseload reduction	964,000	1.2
Caseload/workload reduction	10,811,000	13.9
Intensive supervision	5,898,479	7.6
Enhanced supervision of adult sex offenders	4,854,715	6.2
Total Aid and In-kind Services	\$78,052,455	100.0%

⁵ An additional \$11.8 million, not included in this report, was distributed for miscellaneous categorical services.

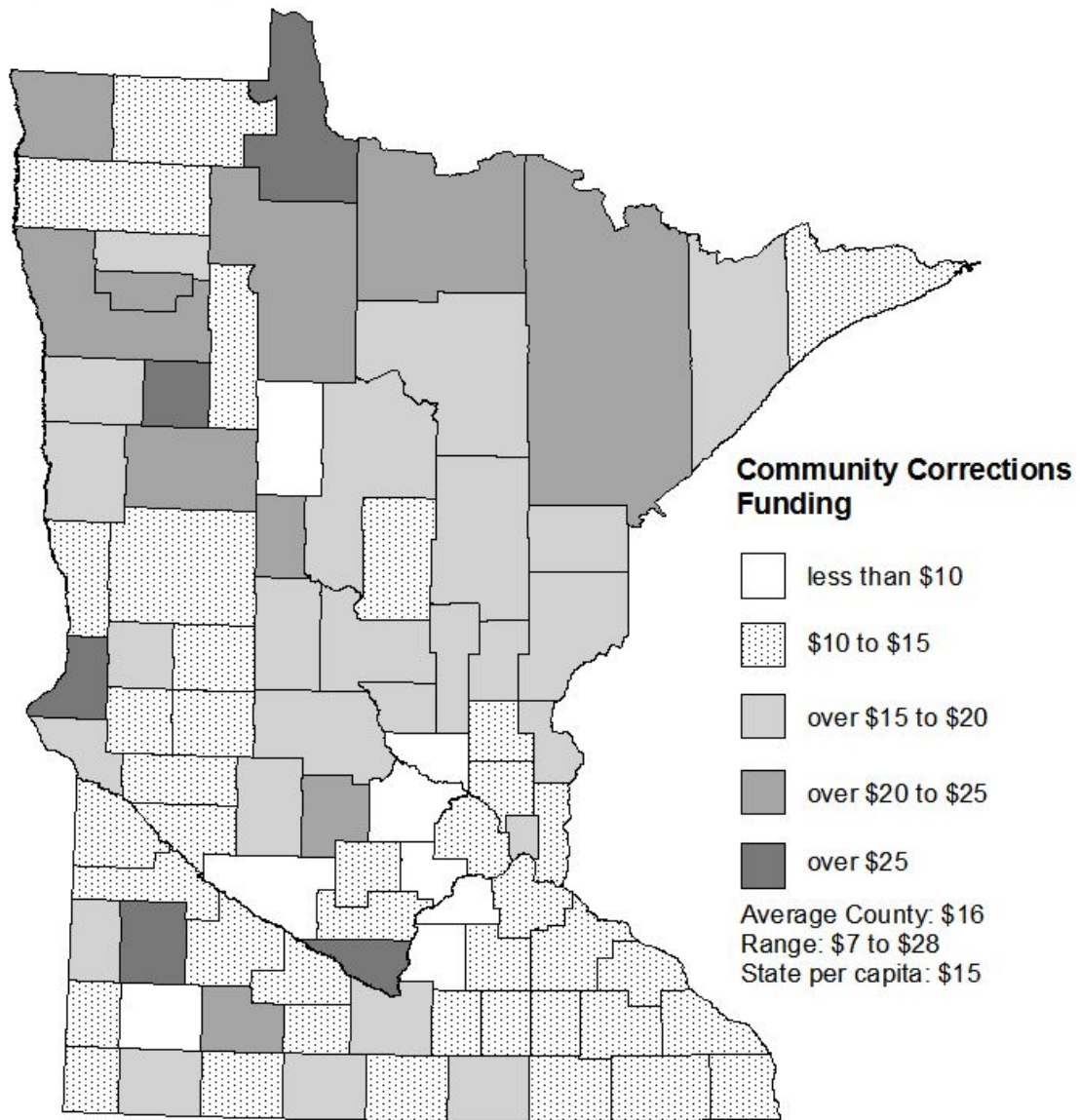
The community corrections funding total for 1999 through 2002 included juvenile placement aid. This program was discontinued effective in calendar year 2003.

The DOC distributes some adult felony reduction aid, caseload/workload reduction aid, and intensive supervision aid to regional groups of counties. For purposes of this report, these aid amounts were apportioned to the individual counties within each region based on the distribution of CCA aid to these counties in 2005. This apportionment method was suggested by the DOC. These counties and the DOC regions they belong to are listed in the table below.

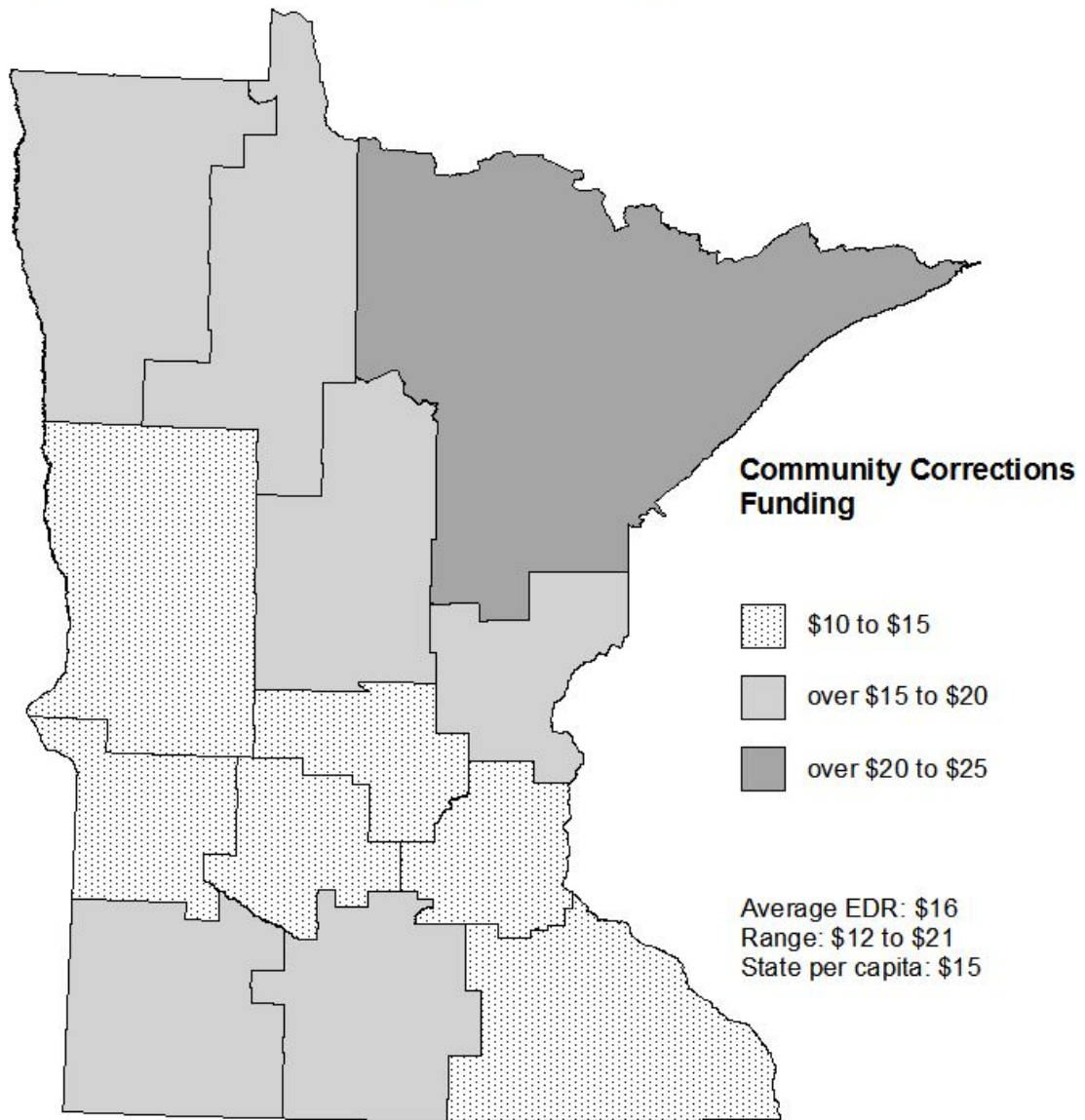
Region	Counties
Central Minnesota	Aitkin Crow Wing Morrison
DFO	Dodge Fillmore Olmsted
Tri-County	Norman Polk Red Lake
Arrowhead	Carlton Cook Koochiching Lake St. Louis
Region 6W	Chippewa Lac Qui Parle Swift Yellow Medicine
Rock/Nobles	Rock Nobles
Todd/Wadena	Todd Wadena

The community corrections funding data was obtained from the DOC.

Community Corrections Funding per capita, 2006 by County



Community Corrections Funding per capita, 2006 by Economic Development Region



The Past Five Years of Community Corrections Funding

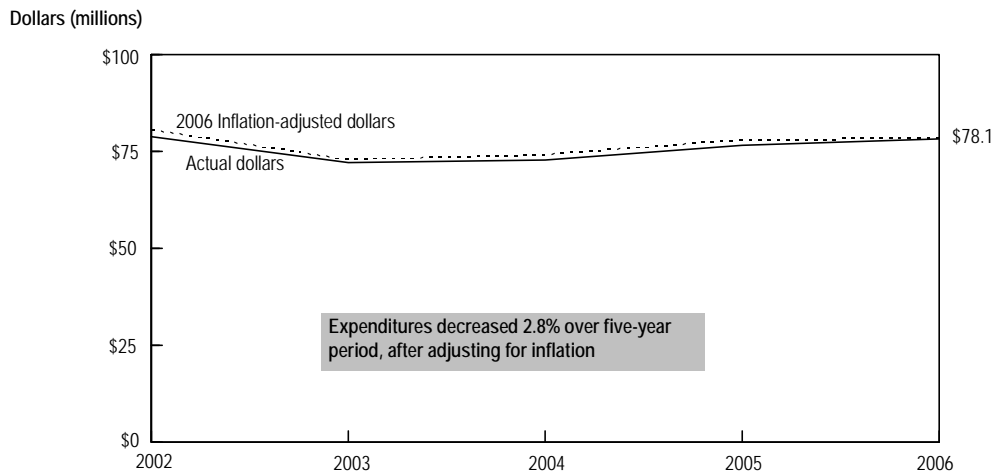
The table below shows the distribution of community corrections funding in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of community corrections funding for that same period in current (actual) and constant (inflation-adjusted)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

Community Corrections Funding: 2002 to 2006

Current dollars, in thousands

	2002	2003	2004	2005	2006	5-Yr. Chg. Aid
State	\$78,770	\$71,581	\$72,752	\$76,664	\$78,052	-1%
Northern Regions						
Northwest (1)	1,719	1,435	1,585	1,652	1,672	-3
Headwaters (2)	1,704	1,401	1,314	1,514	1,500	-12
Arrowhead (3)	6,545	6,095	6,228	6,666	6,734	3
West Central (4)	3,163	2,543	2,655	3,066	3,220	2
Five (5)	2,661	2,264	2,789	2,778	2,676	1
East Central (7E)	2,574	2,452	2,427	2,426	2,744	7
Southern Regions						
Six East (6E)	1,625	1,368	1,408	1,623	1,840	13
Upper MN Valley (6W)	755	622	745	687	726	-4
Central MN (7W)	4,848	4,429	4,346	4,574	4,669	-4
Southwest (8)	2,014	1,677	1,868	2,079	2,071	3
Nine (9)	3,435	3,160	3,217	3,465	3,578	4
Southeastern MN (10)	6,342	5,763	5,887	6,408	6,570	4
Total Nonmetro	\$37,385	\$33,211	\$34,468	\$36,937	\$38,000	2%
Metro Region						
Hennepin County	17,842	16,529	16,529	17,197	17,197	-4
Ramsey County	9,863	9,197	9,197	9,604	9,604	-3
Remaining Metro	13,680	12,644	12,558	12,925	13,251	-3
Total Metro	\$41,385	\$38,370	\$38,284	\$39,727	\$40,053	-3%

Community Corrections Funding



Property Tax Refund

Program Description

The property tax refund, also known as the Circuit Breaker, is a program in which the state partially reimburses homeowners and renters for a portion of their qualifying property taxes if those property taxes exceed a certain level of household income. Generally speaking, the higher the property tax and the lower the income, the higher the refund. The legislature establishes the income and property tax thresholds, reimbursement rates, and maximum refund amounts for the program. Each qualifying homeowner and renter must apply directly to the state for a refund. The amounts in the graphs and tables exclude the additional property tax refund (often referred to as targeting). See page 49 for a description of the targeting refund.

Aid Amount and Reporting

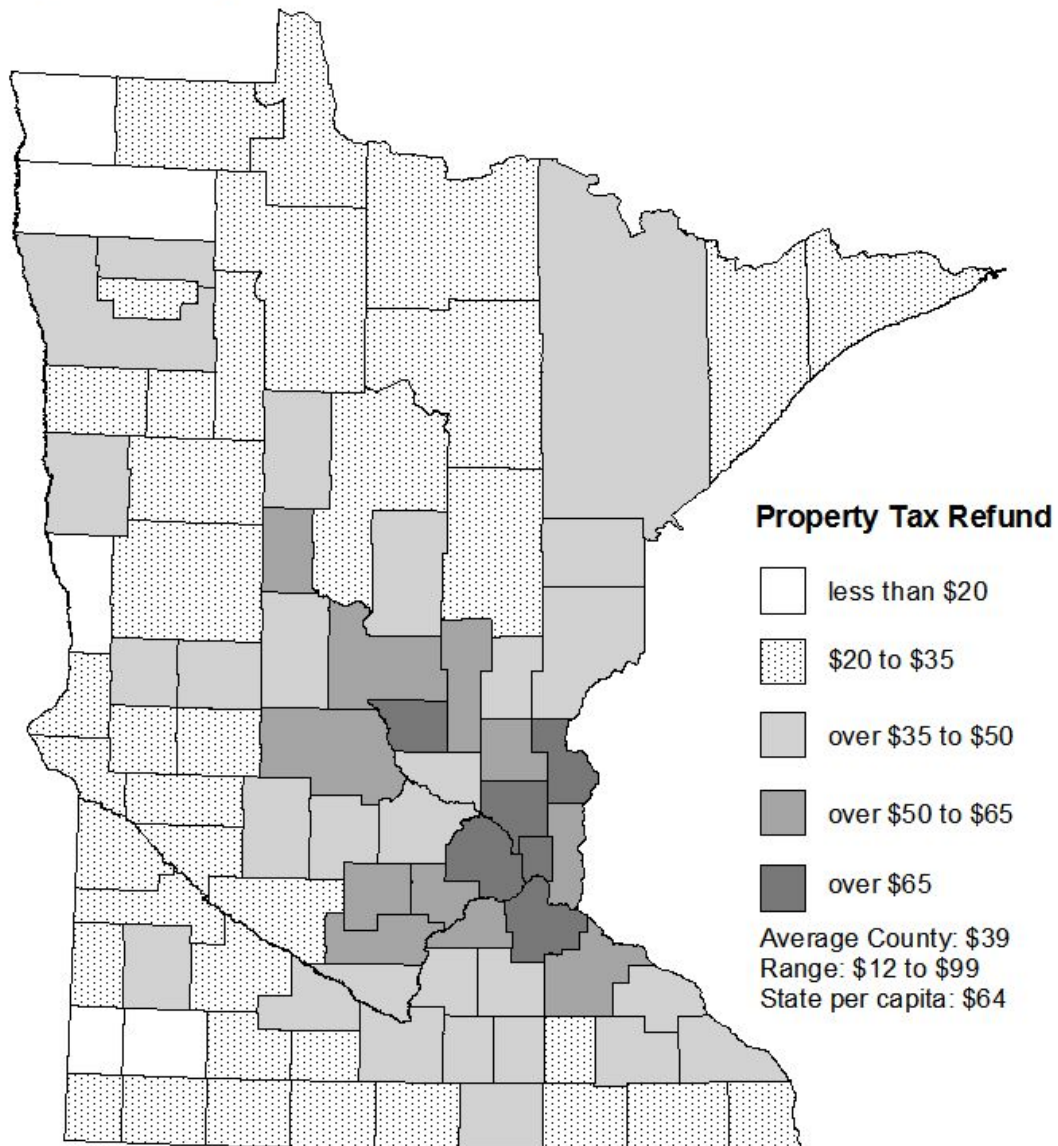
2005 Filed 2006 Property Tax Refund: \$335.5 million

The total property tax refunds for the 2005 returns filed in 2006 for homeowners and renters is \$335,469,947. The table below summarizes statewide data on the number of returns, amounts, and average dollar per return for the various types of filers.

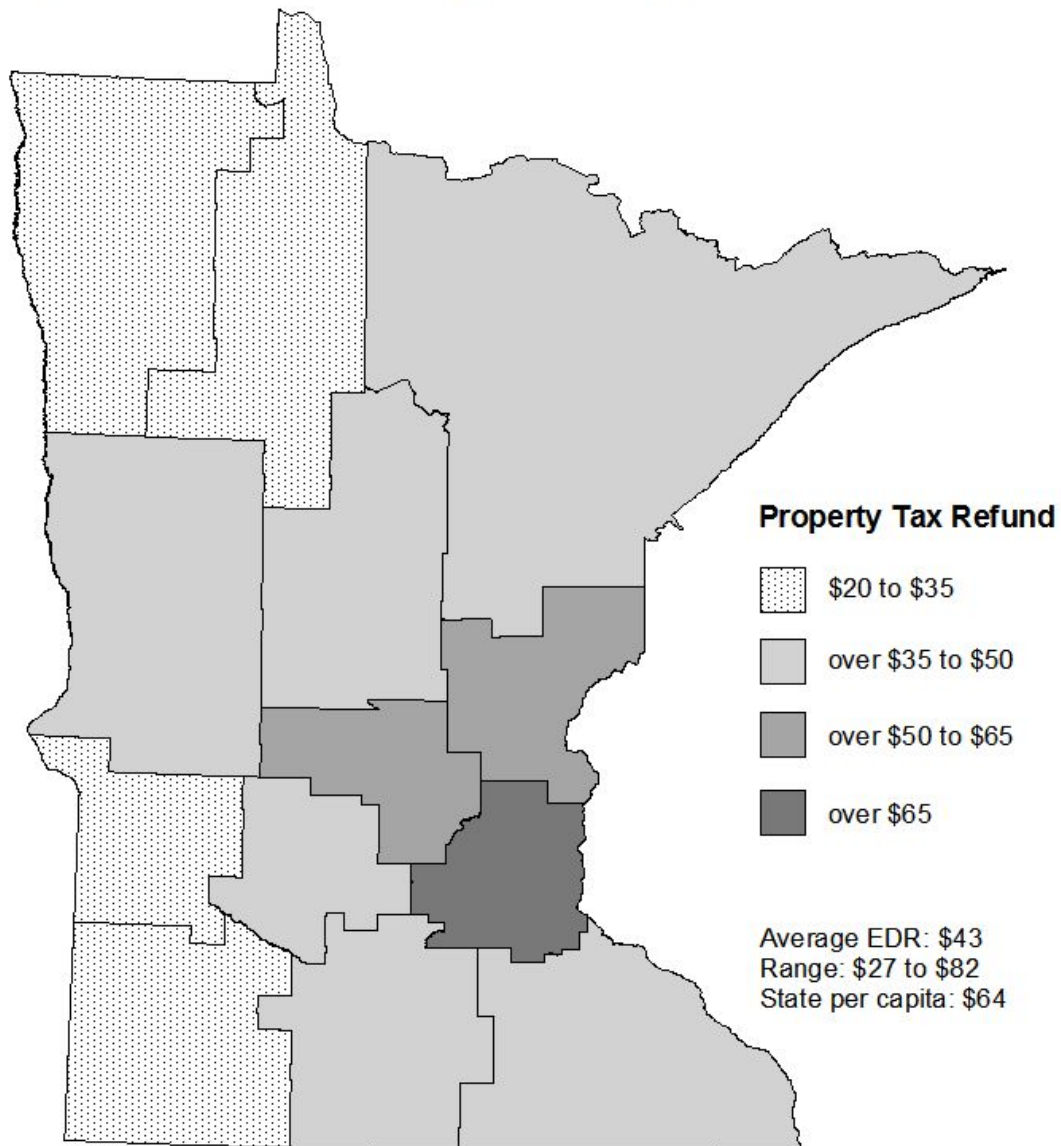
	Number of Returns (A)	Total Amount (B)	Net Amount per Return (C = B ÷ A)
Homeowners:⁶			
Senior/Disabled	116,385	\$74,172,760	\$637
Under 65 Years	<u>185,021</u>	<u>115,787,365</u>	<u>626</u>
Total Homeowners	301,406	\$189,960,125	\$630
Renters:			
Senior/Disabled	77,499	\$45,754,383	\$590
Under 65 Years	<u>193,900</u>	<u>99,755,439</u>	<u>514</u>
Total Renters	271,399	\$145,509,822	\$536
Total	572,805	\$335,469,947	\$586

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

Property Tax Refund per capita, 2005 filed 2006 by County



Property Tax Refund per capita, 2005 filed 2006 by Economic Development Region



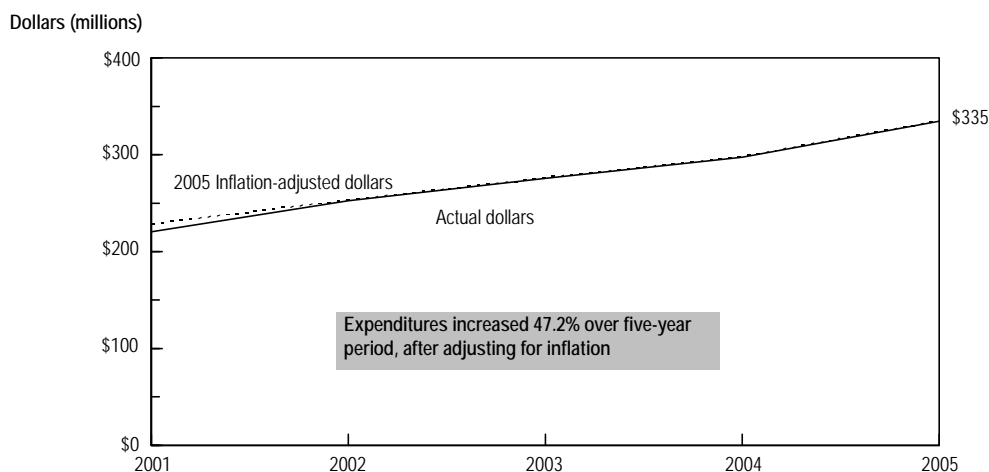
The Past Five Years of Property Tax Refund

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. The property tax refund historical data on this page excludes any targeting data.

Property Tax Refund: 2001 (filed 2002) to 2005 (filed 2006)

Current dollars, in thousands						
	2001	2002	2003	2004	2005	5-Yr. Chg. Aid
State	\$220,358	\$251,542	\$275,907	\$296,860	\$335,470	52%
Northern Regions						
Northwest (1)	2,015	1,889	1,997	2,242	2,388	19
Headwaters (2)	1,982	2,071	2,205	2,421	2,665	34
Arrowhead (3)	10,751	11,337	12,176	12,500	13,358	24
West Central (4)	6,135	6,318	6,756	7,062	7,769	27
Five (5)	4,772	5,057	5,418	6,269	7,212	51
East Central (7E)	5,227	6,415	6,889	7,940	9,199	76
Southern Regions						
Six East (6E)	4,364	4,458	5,118	5,372	5,773	32
Upper MN Valley (6W)	1,245	1,195	1,249	1,236	1,321	6
Central MN (7W)	12,345	13,524	15,345	16,864	19,641	59
Southwest (8)	3,095	2,997	3,284	3,191	3,404	10
Nine (9)	7,048	7,195	7,589	8,311	9,334	32
Southeastern MN (10)	15,294	16,688	18,286	19,499	22,092	44
Total Nonmetro	\$74,271	\$79,145	\$86,313	\$92,908	\$104,156	40%
Metro Region						
Hennepin County	76,149	89,988	98,401	104,380	113,596	49
Ramsey County	29,940	33,733	37,467	39,697	44,690	49
Remaining Metro	39,997	48,676	53,727	59,875	73,027	83
Total Metro	\$146,086	\$172,397	\$189,594	\$203,952	\$231,314	58%

Statewide Property Tax Refund



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 (M1PR) 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

2006 Targeting Refunds: \$13.6 million

For returns filed in 2006 (for property taxes payable in 2006), 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 157,000 returns filed in 2006 for a total amount of \$13,591,763. The average refund per return was \$55. (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.

Two counties reported fewer than four claims for targeted refunds filed in 2006 by senior/disabled claimants (Kittson and Norman), and one county reported fewer than four claims for nonsenior/nondisabled claimants (Kittson). To protect taxpayer confidentiality, the Department of Revenue is unable to provide detailed counts for these counties. These refunds were included in the totals for “county undesignated,” and apportioned to the 87 counties based on each county’s share of refunds.

The Past Five Years of Targeting Refunds

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

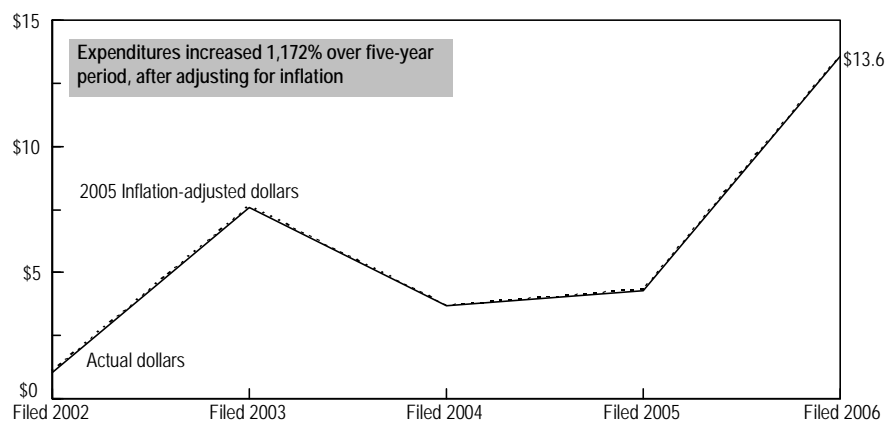
Targeting: 2002 through 2006

Current dollars, in thousands

	Filed 2002	Filed 2003	Filed 2004	Filed 2005	Filed 2006
State	\$1,033	\$7,579	\$3,704	\$4,300	\$13,592
Northern Regions					
Northwest (1)	17	10	11	40	59
Headwaters (2)	26	9	17	58	53
Arrowhead (3)	75	89	72	58	220
West Central (4)	29	72	46	174	273
Five (5)	23	76	50	410	284
East Central (7E)	30	114	36	147	232
Southern Regions					
Six East (6E)	29	98	218	69	138
Upper MN Valley (6W)	12	3	7	4	21
Central MN (7W)	186	236	235	215	659
Southwest (8)	35	20	63	28	70
Nine (9)	62	79	58	187	511
Southeastern MN (10)	150	438	429	274	818
Total Nonmetro	\$674	\$1,244	\$1,241	\$1,663	\$3,338
Metro Region					
Hennepin County	149	2,820	1,080	807	2,085
Ramsey County	12	1,252	755	371	2,445
Remaining Metro	198	2,263	628	1,458	5,723
Total Metro	\$359	\$6,335	\$2,463	\$2,636	\$10,254

Targeting Refunds

Dollars (millions)



Property Tax Data

Property Tax Data

Payable 2006 Property Tax Credits

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

Payable 2006 Market Value Homestead Credit: \$286.1 million

As part of property tax reform measures, the 2001 Legislature enacted the market value homestead credit effective for taxes payable in 2002 and thereafter. In payable 2006, the credit equaled \$286,052,547 statewide.

The credit applies to each homestead property. For a homestead with a taxable market value of \$76,000 or less, the credit is 0.4 percent of the taxable market value. For a homestead with a taxable market value over \$76,000, the credit is \$304 minus 0.09 percent of the value over \$76,000. Under this formula, homesteads valued over \$414,000 receive no market value homestead credit. For taxes payable in 2003 to 2006, the state did not fully compensate local governments for the credit computed on each taxpayer's tax statement due to state budget shortfalls. For 2006, the credit compensation reduction was \$16.0 million. Throughout this report, the credit amounts shown are the full amount and do not reflect the reductions in compensation resulting from state budget shortfalls.

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

Payable 2006 Market Value Agricultural Credit: \$24.9 million

The 2001 Legislature created a new market value agricultural credit for all agricultural homestead property, which was enhanced by the 2002 Legislature for taxes payable in 2003 and thereafter. In payable 2006, the credit equaled \$24,926,497 statewide.

For agricultural homestead property with a taxable market value of \$115,000 or less, the credit is equal to 0.3 percent of the taxable market value of the property. For agricultural homestead property with a value between \$115,000 and \$345,000, the credit is equal to \$345 minus 0.05 percent of the value over \$115,000. For property with a value over \$345,000, the credit is equal to \$230. This credit does not apply to the value of the house, garage, and one acre of agricultural homestead property. In payable 2006, the credit was reduced by \$0.1 million due to the budget shortfall. The aid cut was made to local governments. The taxpayers still received the credit.

Payable 2006 Miscellaneous Credits: \$5.5 million

The total of the miscellaneous property tax credits for 2006 is \$5,549,686. This includes the taconite homestead credit, disparity reduction credit, power line credit, agricultural preserves credit, county conservation credit, and disaster credit. A statewide breakdown of these miscellaneous credits is shown below.

Type of Credit	Amount
Taconite Homestead Credit	\$16,434,247
Disparity Reduction Credit ⁷	4,973,937
Power Line Credit	81,856
Agricultural Preserves Credit	292,345
County Conservation Credit	201,548
Disaster Credit	0
Total	\$21,983,933

Payable 2006 Taconite Homestead Credit: \$16.4 million

The taconite homestead credit is the largest of the miscellaneous credits. 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 of 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 \$5,114,196 is included in the \$16.4 million taconite homestead credit amount. However, the mobile home taconite homestead credit and any adjustment amounts for prior years are not included in the amounts.

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

County	Taconite Credit
Aitkin	\$890,359
Cook	480,434
Crow Wing	1,176,839
Itasca	4,099,828
Koochiching	3,707
Lake	1,127,022
St. Louis	8,656,058
Total	\$16,434,247

⁷ A disparity reduction credit was established by the 1988 Legislature to provide additional property tax relief in the border cities of Breckenridge, Dilworth, East Grand Forks, and Moorhead. The credit applies to class 4a apartments with four or more units, and commercial, industrial, and public utility land and buildings. The credit is the amount by which the net tax exceeds a 2.3-percent effective tax rate for apartments, commercial, industrial, and public utility land and buildings.

2005 Statewide Property Valuation

Market Valuation: \$464.1 billion
Net Tax Capacity: \$5.2 billion

This is the total real and personal property valuation for the 2005 assessment for taxes payable in 2006. The total market valuation is \$464,142,891,204, and the total net tax capacity is \$5,213,748,277. Net tax capacity is the value that results after the tax capacity class rates have been applied to the market values. The state totals exclude \$104,224,100 of market value and \$2,040,797 of net tax capacity that is located in JOBZ zones and exempt from property tax.

Payable 2006 Net Property Tax Levy: \$6.6 billion

The payable 2006 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 \$5,339 million of net tax capacity levy, \$561.5 million of market value levy, and \$655.6 million of statewide property tax levy. The statewide, region, and county tables include the total of the net tax capacity levy and the market value levy. However, the average tax rate shown on those tables is the net tax capacity average tax rate, which is the primary tax rate used.

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

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

Type of Taxing District	Payable 2006 Net Property Tax Levy* (dollars in millions)	Percent
County	\$2,109	32.2%
City/Town:	1,616	24.6
City	\$1,440	
Town	176	
School District	1,667	25.4
Miscellaneous Districts:	510	7.8
Special Taxing Districts	234	
Tax Increment Financing	276	
Power Line	0.2	
State	656	10.0
Total, all districts	\$6,557	100.0%

* The taxing district's levy includes the portion from the fiscal disparity program (see table on next page).

A portion of each jurisdiction's levy in the seven-county metropolitan area and on the Iron Range is paid through the fiscal disparities program. Those amounts are shown in the table below.

Payable 2006 Fiscal Disparity Distribution Levy

Type of Taxing District	Metro	Iron Range	Total
County	\$107,957,034	\$1,555,093	\$109,512,127
City	102,543,049	1,669,997	104,213,046
Town	1,111,133	167,229	1,278,362
School District	98,926,398	375,186	99,301,584
Special Taxing Districts	23,058,842	48,763	23,107,605
Total Fiscal Disparity Levy	\$333,596,456	\$3,816,268	\$337,412,724

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.

Payable 2006 Average Tax Rate Calculations

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

A small portion (\$561.5 million statewide) of property tax levies are spread on market value rather than on net tax capacity. Of this amount, \$532.5 million is the school district referendum market value levy, which is shown separately on all of the tables in sections 2 to 4 of the report.

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

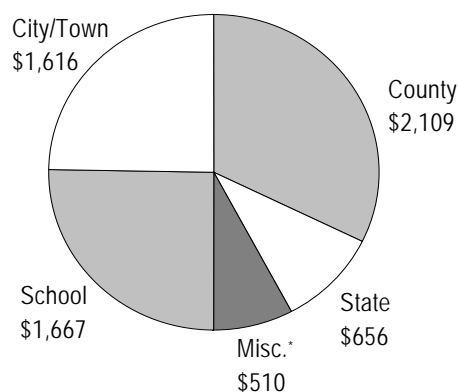
For purposes of the net tax capacity tax rate calculation

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

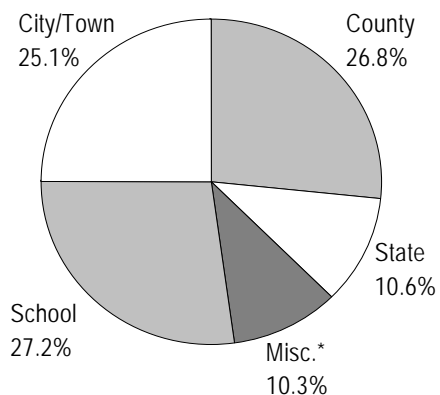
This rate represents the average local net tax capacity rate of taxation on all property.

**Payable 2006 Property Tax Levies
by Type of Taxing District**
\$6,557
(dollars in millions)

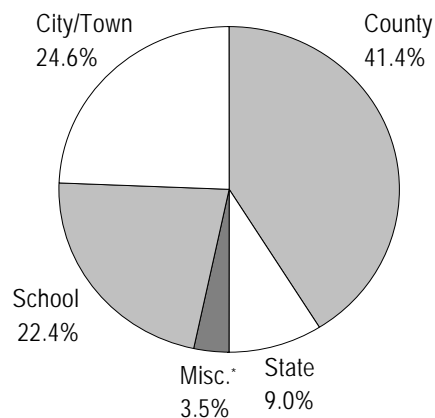
Statewide



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 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 2005 tax base (filed in 2006) 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 2005 ranged from 5.35 percent to 7.85 percent. In 2005, Minnesota allowed a refundable dependent care credit of up to \$720 for one child and \$1,440 for two or more children, and a working family credit tied to the federal earned income credit. The maximum working family credit was \$1,540.

Tax Amount and Reporting

2005 Filed 2006 Individual Income Tax: \$6,304.1 million

The total amount of the 2005 individual income tax returns filed in 2006 is \$6,304,110,375. The tax shown is net tax (after refunds) reported on the basis of the filer's county of residence.⁸ The state total includes \$261.8 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 \$6,042.3 million collected from Minnesota residents.

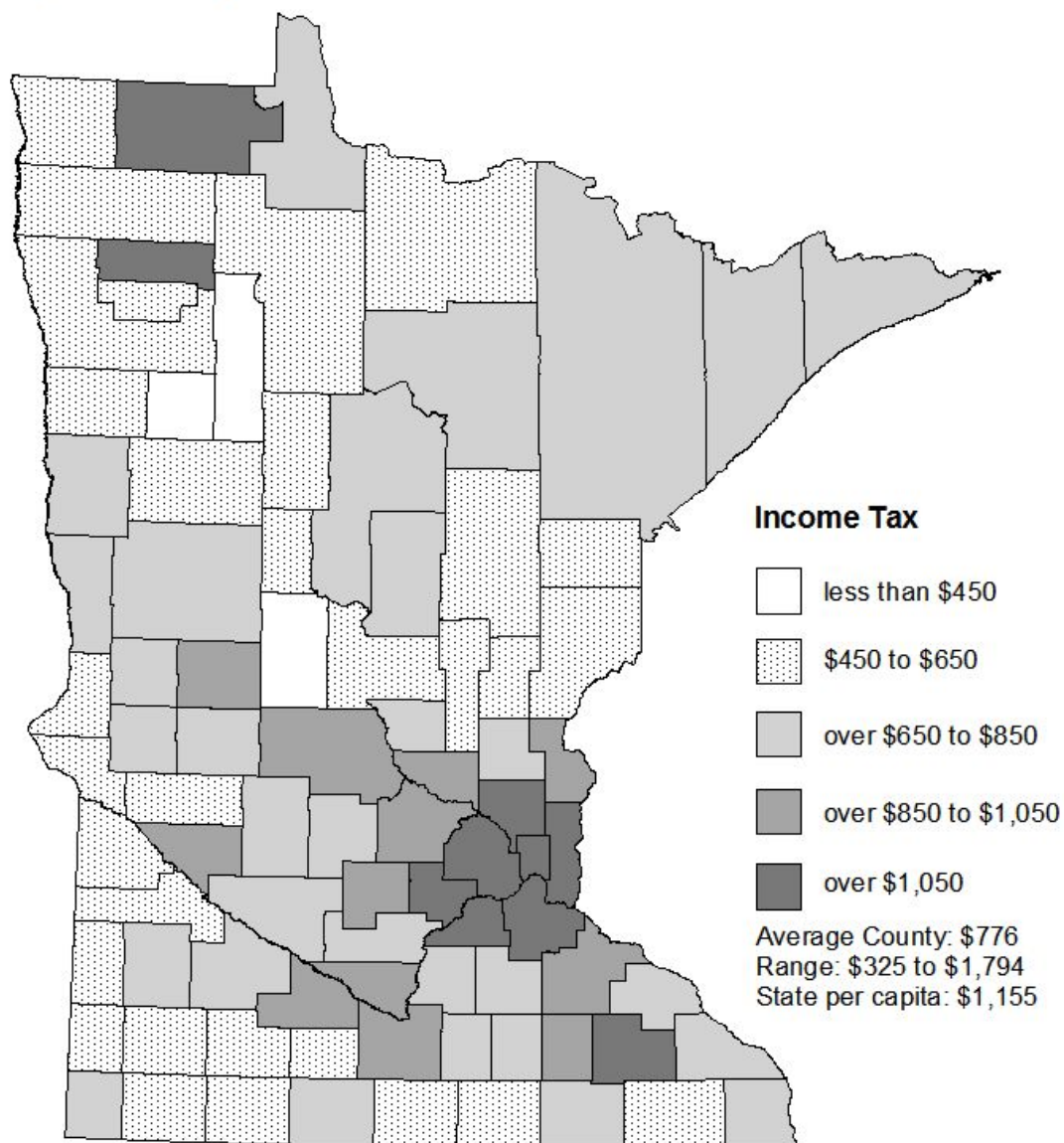
Individual income tax data was obtained from the Department of Revenue.

Recent Law Changes

Minnesota has conformed with all major changes made in the federal tax code through tax year 2006, but has not conformed to the several federal tax bills affecting tax year 2007 and following years. Items on which Minnesota will diverge from the federal definition of taxable income include the teacher classroom expense deduction, the higher education tuition deduction, and income limits for deductible IRA contributions.

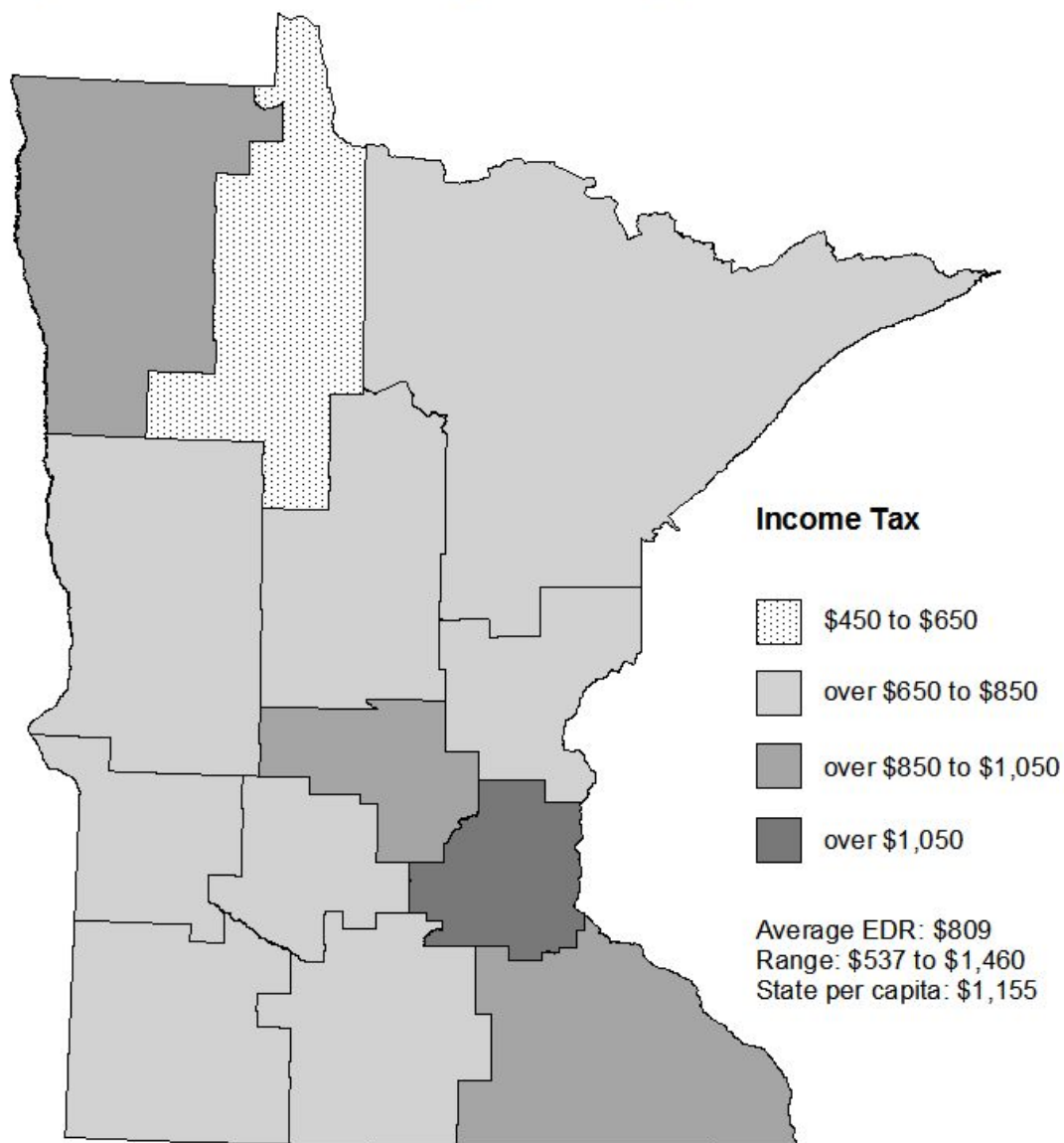
⁸ The Department of Revenue used a new method of assigning returns to counties beginning in 2003, resulting in some shifting in comparison to previous years' data.

Individual Income Tax per capita, 2005 by County*



* Minnesota residents only.

Individual Income Tax per capita, 2005 by Economic Development Region*



* Minnesota residents only.

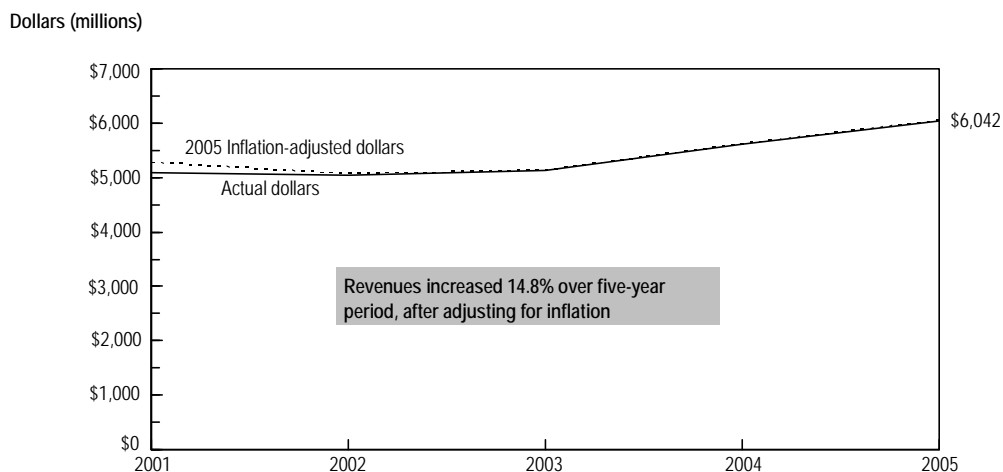
The Past Five Years of Individual Income Tax

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

Individual Income Tax, Residents Only: 2001 to 2005

Current dollars, in thousands						
	2001	2002	2003	2004	2005	5-Yr. Chg. Tax
State	\$5,087,950	\$5,048,691	\$5,122,292	\$5,599,480	\$6,042,335	19%
Northern Regions						
Northwest (1)	59,704	58,728	57,745	65,627	74,307	24
Headwaters (2)	37,693	38,955	37,488	40,830	42,888	14
Arrowhead (3)	212,645	218,359	208,111	224,667	238,492	12
West Central (4)	130,516	134,629	132,850	146,375	155,803	19
Five (5)	102,027	98,430	87,856	97,331	107,117	5
East Central (7E)	105,110	108,231	102,526	111,339	119,732	14
Southern Regions						
Six East (6E)	81,336	83,173	80,316	90,319	96,106	18
Upper MN Valley (6W)	26,708	27,904	27,139	29,795	32,814	23
Central MN (7W)	289,665	298,883	305,538	332,929	359,479	24
Southwest (8)	68,786	71,919	65,117	71,981	77,248	12
Nine (9)	153,243	155,364	151,411	159,413	184,122	20
Southeastern MN (10)	389,193	389,170	385,470	418,995	435,674	12
Total Nonmetro	\$1,656,625	\$1,683,745	\$1,641,568	\$1,789,600	\$1,923,781	16%
Metro Region						
Hennepin County	1,623,804	1,564,614	1,636,961	1,810,745	1,999,756	23
Ramsey County	507,902	494,449	494,879	531,724	553,639	9
Remaining Metro	1,299,619	1,305,883	1,348,884	1,467,411	1,565,158	20
Total Metro	\$3,431,325	\$3,364,947	\$3,480,724	\$3,809,880	\$4,118,553	20%

Statewide Income Tax, Residents Only



Sales/Use Tax

Program Description

Sales tax is imposed by the state on the gross receipts of all persons who sell, lease, or rent tangible personal property at retail or provide taxable services. The **use tax** complements the sales tax and is imposed at the same rate on the storage, use, or consumption in Minnesota of taxable, tangible personal property purchased from any retailer, unless the Minnesota sales tax was paid on the same property. Although the tax rate has changed over the years, it has been 6.5 percent since July 1, 1991. (See law changes on next page.)

Major exemptions include: food consumption off premises, clothing, prescribed drugs and medications, nonprescribed analgesics, gasoline and special fuels taxed under the motor fuels excise tax, publications issued at intervals of three months or less (except over-the-counter magazines), motor vehicles subject to the 6.5 percent motor vehicle excise tax, materials used or consumed in agricultural or industrial production, textbooks, residential heating fuels and water services, and capital equipment for new or expanding industries.

Tax Amount and Reporting

Calendar Year 2006 Sales/Use Tax: \$4.64 billion (gross)
\$4.43 billion (net after refunds)

A total of \$4,635,729,737 in state sales/use taxes was collected during calendar year 2006. The net amount of sales/use tax after the reduction of capital equipment refunds of \$204.5 million was \$4,431,244,570. Of the \$4.43 billion in net sales taxes, about \$701 million was collected from returns filed by out-of-state taxpayers, resulting in \$3.7 billion allocated to Minnesota.

The amounts shown in the statewide tables are net of the capital equipment refund; the amounts shown by geographic region in the maps are also net of the total paid by out-of-state taxpayers.

In 2001 and 2002, the Department of Revenue did not tabulate sales tax receipts by county. For purposes of this report, the statewide total for 2001 was allocated to counties based on the distribution of sales tax by county in calendar year 2000, and the total for 2002 was allocated based on the distribution of sales tax by county in 2003. In 2003, a preliminary total of \$3.39 billion allocated to counties after capital equipment refund was used in this report. The historical table in this year's report has been revised to show the 2003 final total of \$3.37 billion.

The sales tax amounts contained in this report exclude any local sales taxes that cities impose. Local sales taxes are used primarily to support economic development and tourism. As of December 2006, the cities of Albert Lea, Austin, Baxter, Bemidji, Hermantown, Mankato, Minneapolis, New Ulm, Proctor, Rochester, St. Paul, Two Harbors, Willmar, and St. Cloud area cities imposed a 0.5-percent general sales tax. The city of Duluth and Cook County imposed a 1-percent general sales tax.

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

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

Law Changes

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

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

Capital Equipment Refunds

The amount of sales/use tax allocated to Minnesota is adjusted for capital equipment refunds made to taxpayers. The total amount of capital equipment refunds is allocated to counties based on the ratio of each county’s mining and manufacturing payroll to the total statewide mining and manufacturing payroll. For 2006, total capital equipment refunds are \$204.5 million. The data in the historical table and graph on page 70 have been adjusted to reflect refund claims.

Amounts Not Allocated to Minnesota

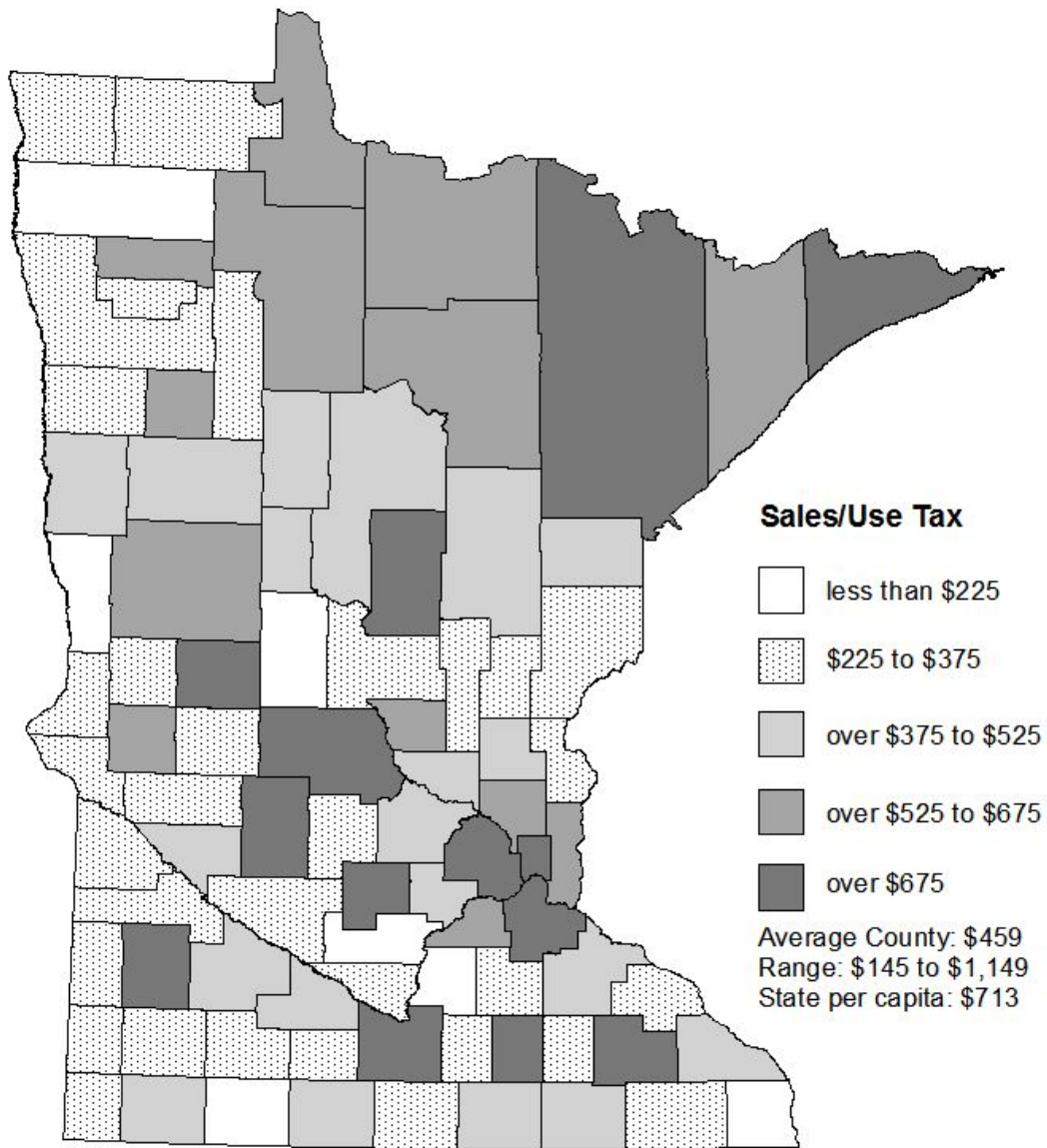
About \$701 million of sales/use taxes are collected from returns filed by out-of-state taxpayers. This amount was not allocated to Minnesota in this report since the taxpayer’s residence and/or place of business is unknown, nor is it included in the five-year historical table on page 70. The table on the following page lists the amounts and percentages since 2000.

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

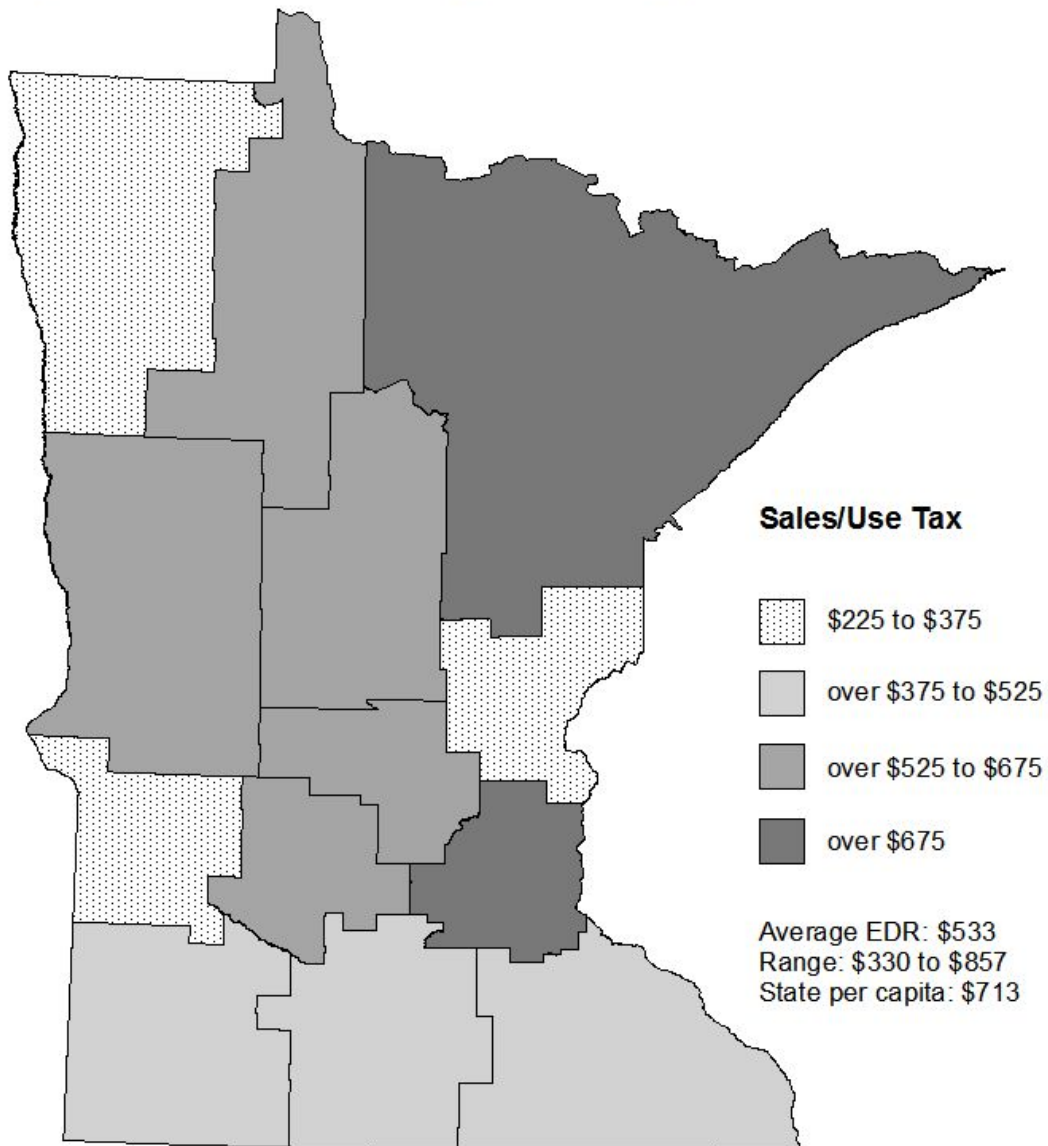
	Allocated to Minnesota		Not Allocated to Minnesota		
Year	Amount	Percent	Amount	Percent	Total
2000	\$3,023,456	83.0%	\$617,195	17.0%	\$3,640,651
2001 (est.)	3,049,109	82.2	661,987	17.8	3,711,096
2002 (est.)	3,281,839	85.7	547,051	14.3	3,828,890
2003	3,369,933	86.3	536,793	13.7	3,906,727
2004	3,542,797	85.9	579,820	14.1	4,122,617
2005	3,625,842	84.7	652,956	15.3	4,278,798
2006	3,729,834	84.2	701,410	15.8	4,431,245

Most of these dollars are sales made by out-of-state businesses to Minnesota residents, which are reported on a single non-Minnesota return. As that amount grows, it becomes more and more of a concern that it should somehow be allocated to the various Minnesota counties. The amount not allocated to Minnesota has remained in the 14 percent to 18 percent range since 2000.

Sales/Use Tax per capita, 2006 by County



Sales/Use Tax per capita, 2006 by Economic Development Region



The Past Five Years of Sales/Use Tax

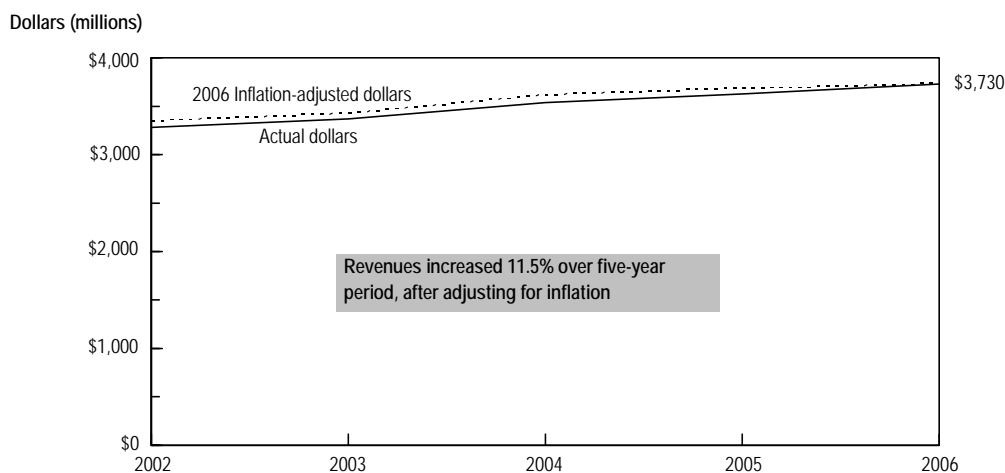
The table below shows the distribution of sales/use tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of sales/use tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Sales/Use Tax, Residents Only: 2002 to 2006

Current dollars, in thousands

	2002	2003	2004	2005	2006	5-Yr. Chg.
State	\$3,281,839	\$3,369,933	\$3,542,797	\$3,625,842	\$3,729,834	14%
Northern Regions						
Northwest (1)	27,659	27,948	30,466	27,577	28,772	4
Headwaters (2)	38,301	39,607	42,604	43,183	42,969	12
Arrowhead (3)	195,779	204,118	215,696	225,092	234,643	20
West Central (4)	105,056	110,946	121,105	123,805	125,981	20
Five (5)	86,100	88,299	93,736	93,229	92,885	8
East Central (7E)	53,616	54,588	58,598	58,996	56,074	5
Southern Regions						
Six East (6E)	54,259	54,976	60,538	62,402	66,822	23
Upper MN Valley (6W)	13,843	14,383	15,181	15,270	15,778	14
Central MN (7W)	194,292	199,262	213,025	219,252	227,772	17
Southwest (8)	43,559	47,012	48,303	52,420	53,789	23
Nine (9)	102,036	104,452	111,242	113,035	119,451	17
Southeastern MN (10)	222,268	229,852	244,013	242,908	246,750	11
Total Nonmetro	\$1,136,770	\$1,175,441	\$1,254,507	\$1,277,168	\$1,311,687	15%
Metro Region						
Hennepin County	1,142,007	1,177,365	1,210,716	1,240,319	1,277,377	12
Ramsey County	379,433	377,276	385,647	394,259	420,235	11
Remaining Metro	623,629	639,851	691,927	714,096	720,536	16
Total Metro	\$2,145,069	\$2,194,492	\$2,288,290	\$2,348,674	\$2,418,147	13%

Statewide Sales/Use Tax, Residents Only



Motor Vehicle Sales Tax

Program Description

The **motor vehicle sales tax** is imposed on new and used motor vehicles at the time of sale. It is imposed at the same rate as the sales tax on the sale price of motor vehicles, minus any trade-in allowance. (A flat fee of \$10 is imposed upon most motor vehicles that are ten or more years old in lieu of the motor vehicle sales tax.)

The table below lists the allocation of the motor vehicle sales tax revenues from fiscal year 2004 through fiscal year 2012 and thereafter.

Allocation of Motor Vehicle Sales Tax Revenues

	FY 2004-2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012+
Highway user tax distribution fund	30.00%	38.25%	44.25%	50.25%	56.25%	60.00%
County state-aid highway fund	0.65					
Municipal state-aid highway fund	0.17					
Metropolitan transit	21.50	24.00	27.75	30.00	33.75	36.00
Greater Minnesota transit	1.43	1.50	1.75	3.50	3.75	4.00
General fund	46.25	36.25	26.25	16.25	6.25	0.00

Tax Amount and Reporting

Calendar Year 2006 Motor Vehicle Sales Tax: \$532.3 million

The total 2006 motor vehicle sales tax is \$532,261,349. 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 2006 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 among counties.

Second, the distribution of motor vehicle registration tax by county as provided by the Department of Public Safety was used as a proxy for the value of vehicles purchased.

A percent distribution was made on each of the two factors (i.e., registrations and registration tax), comparing each county to the state. The results of each distribution were then weighted equally to allocate the \$532.3 million tax revenue to the 87 counties.

Motor vehicle sales tax data was obtained from the Department of Revenue. Since last year's report was issued, the department has corrected the 2004 motor vehicle sales tax total after recognizing a calculation error. The historical tables include the corrected 2004 total of \$573.3 million, which was allocated to the 87 counties using the methodology described earlier.

Recent Law Changes

2005 Laws:

The 2005 omnibus transportation bill proposed a constitutional amendment providing for the phase-in of the full dedication of the motor vehicle sales tax to transportation purposes.⁹

At the 2006 general election, the voters approved the constitutional amendment dedicating all motor vehicle sales tax revenue to transportation purposes. The amendment specifies that 63.75 percent must be dedicated to transportation purposes in fiscal year 2008, growing by 10 percent per year until it reaches 100 percent in fiscal year 2012.

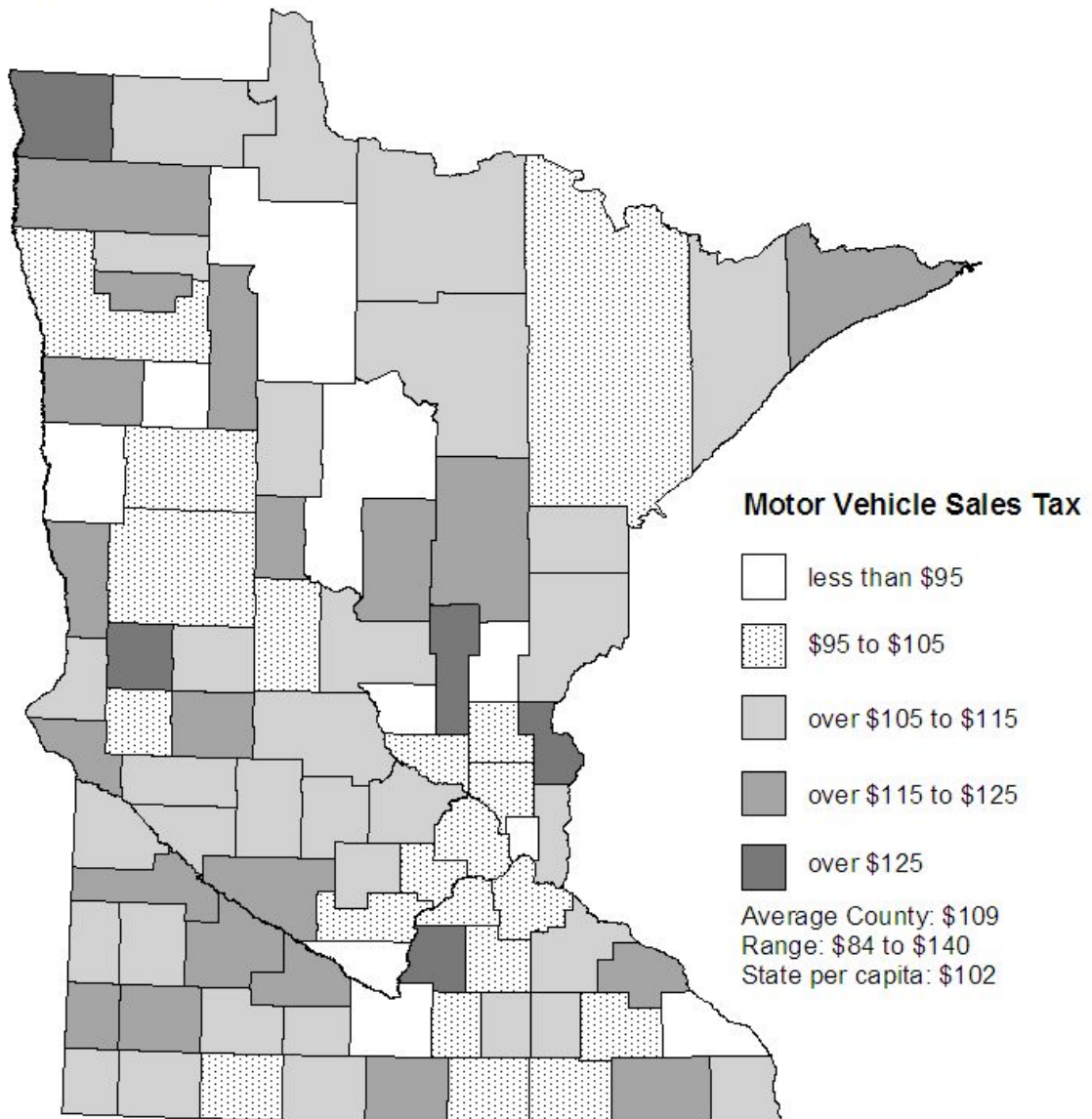
The constitutional language also requires that “no more than 60 percent” of the revenue go to the Highway User Tax Distribution (HUTD) fund, and “not less than 40 percent” go to public transit assistance (Minn. Const. art. XIV, sec. 13). These distribution limits, which establish a ceiling for allocation to highways and a floor for the allocation to transit, are referred to as the “60/40 split.” Within the distribution limits, the Constitution allows legislation to set the actual division between highways and transit.

2007 Laws:

2007 legislation established a motor vehicle sales tax phase-in schedule, shown in the table on the preceding page. In fiscal year 2012, after the phase-in is fully completed, the revenues will be distributed 60 percent to highways and 40 percent to transit, with the transit portion divided 36 percent for the metropolitan area and 4 percent for greater Minnesota.

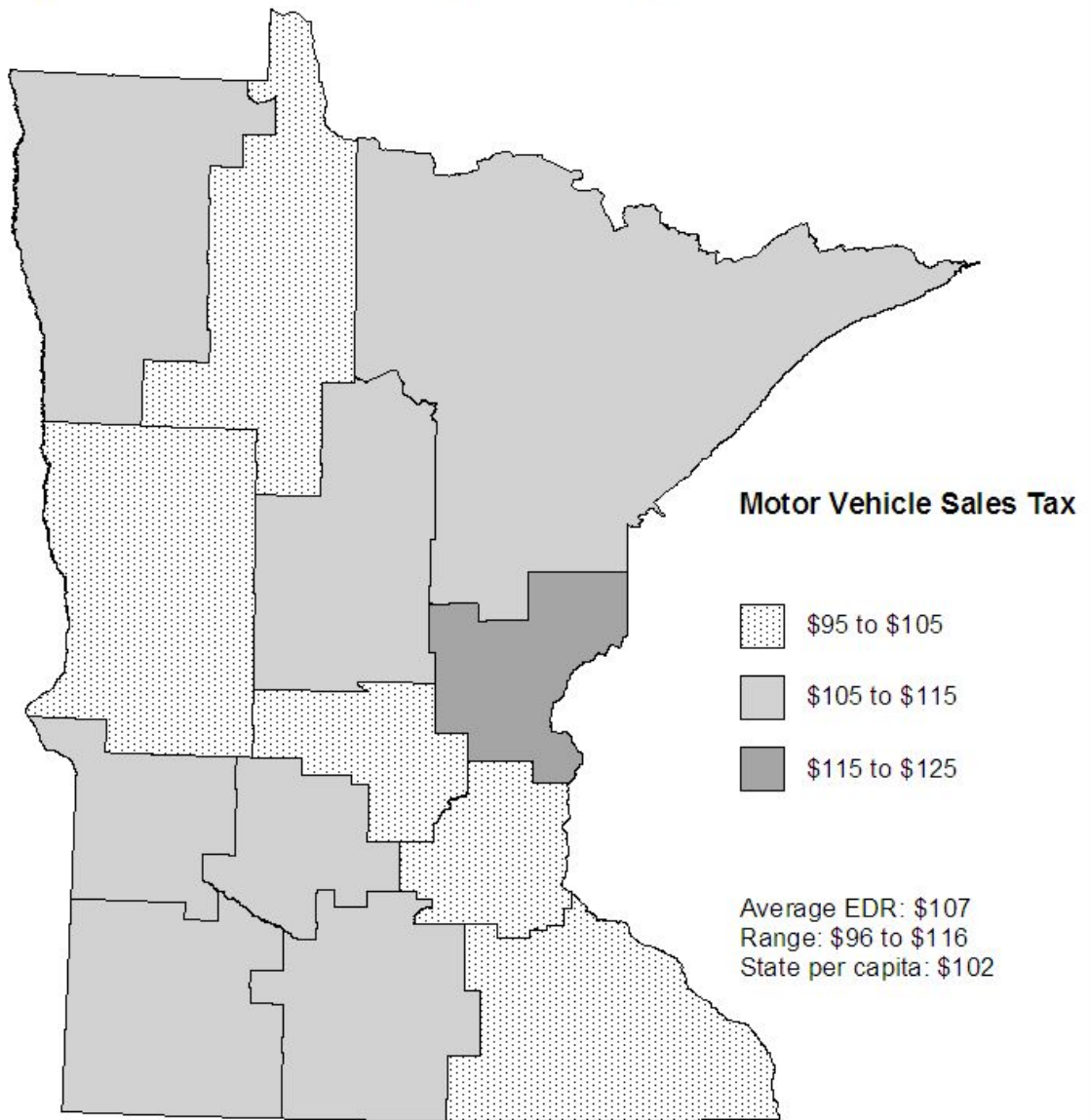
⁹ The 2005 transportation bill (Laws 2005, ch. 88) was vetoed by the governor, but since constitutional amendments are not subject to veto, the amendment was put before the voters in November 2006.

Motor Vehicle Sales Tax per capita, 2006 by County*



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

Motor Vehicle Sales Tax per capita, 2006 by Economic Development Region



The Past Five Years of the Motor Vehicle Sales Tax

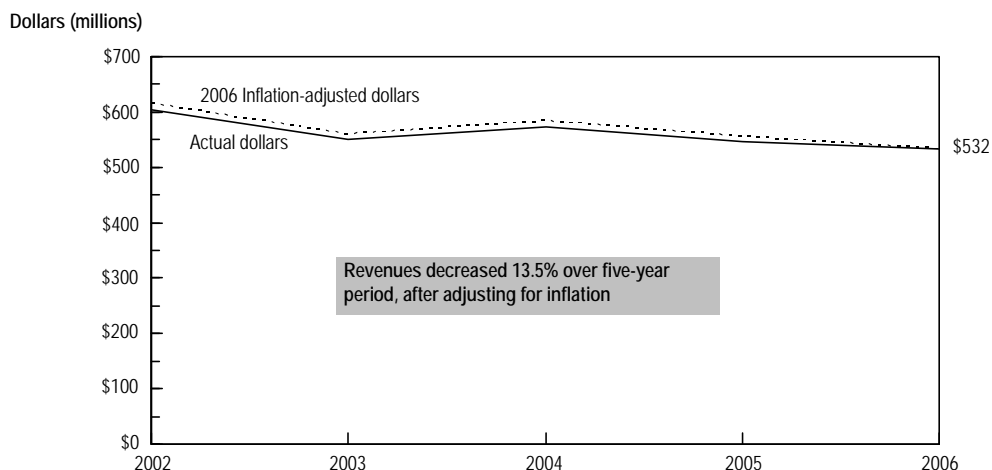
The table below shows the distribution of motor vehicle sales tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of motor vehicle sales tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Motor Vehicle Sales Tax: 2002 to 2006

Current dollars, in thousands						
	2002	2003	2004*	2005	2006	5-Yr. Chg. Tax
State	\$603,649	\$550,857	\$573,347	\$547,203	\$532,261	-12%
Northern Regions						
Northwest (1)	10,965	9,979	10,424	9,861	9,644	-12
Headwaters (2)	8,482	7,824	8,253	7,885	7,708	-9
Arrowhead (3)	39,090	35,508	36,976	35,183	33,916	-13
West Central (4)	25,660	23,652	24,879	23,740	22,967	-10
Five (5)	19,253	17,793	18,824	17,973	17,616	-9
East Central (7E)	18,569	17,225	18,281	17,612	18,475	-1
Southern Regions						
Six East (6E)	14,866	13,541	14,122	13,433	13,077	-12
Upper MN Valley (6W)	6,245	5,575	5,809	5,498	5,400	-14
Central MN (7W)	41,449	38,431	40,794	39,518	39,449	-5
Southwest (8)	15,110	13,662	14,315	13,607	13,174	-13
Nine (9)	27,190	24,794	25,882	24,613	24,679	-9
Southeastern MN (10)	57,131	52,425	54,598	52,003	50,817	-11
Total Nonmetro	\$284,009	\$260,410	\$273,158	\$260,926	\$256,923	-10%
Metro Region						
Hennepin County	131,097	118,059	120,916	114,287	110,979	-15
Ramsey County	57,958	51,701	52,992	49,835	46,251	-20
Remaining Metro	130,586	120,687	126,281	122,154	118,109	-10
Total Metro	\$319,640	\$290,447	\$300,189	\$286,277	\$275,338	-14%

* Revised amount.

Statewide Motor Vehicle Sales Tax



Motor Vehicle Registration Tax

Program Description

The **motor vehicle registration tax** is imposed annually on each motor vehicle registered and licensed in Minnesota to use the public streets and highways. The tax on passenger cars, pickup trucks, and vans is equal to the total of (1) a \$10 flat tax, and (2) an additional tax of 1.25 percent of base value, subject to minimum and maximum amounts based on the age of the vehicle.

The tax on trucks, tractors, and buses is based upon the type, weight, and age of the vehicle. A minimum tax applies to each type of vehicle. There is also a flat tax on motorcycles and mopeds. The tax is paid when the vehicle is first registered in Minnesota to use the public streets and 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 2006 Motor Vehicle Registration Tax: \$488.5 million

The total motor vehicle registration tax for calendar year 2006 was \$488,537,692. The tax is collected by the Department of Public Safety. The amount of actual tax liability from each county is not available. The statewide total was allocated to counties based on estimates of the amount actually remitted by each county to the Department of Public Safety. To make all of the data in the historical table and graph on page 82 consistent, the previous four years' data were adjusted using past years' Department of Public Safety estimates.

Revenue from this tax, like revenue from the motor fuels tax, is deposited in the Highway User Tax Distribution Fund. (See page 84 for description of the allocation of the Highway User Tax Distribution Fund.)

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

Recent Law Changes

2000 Changes:

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

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

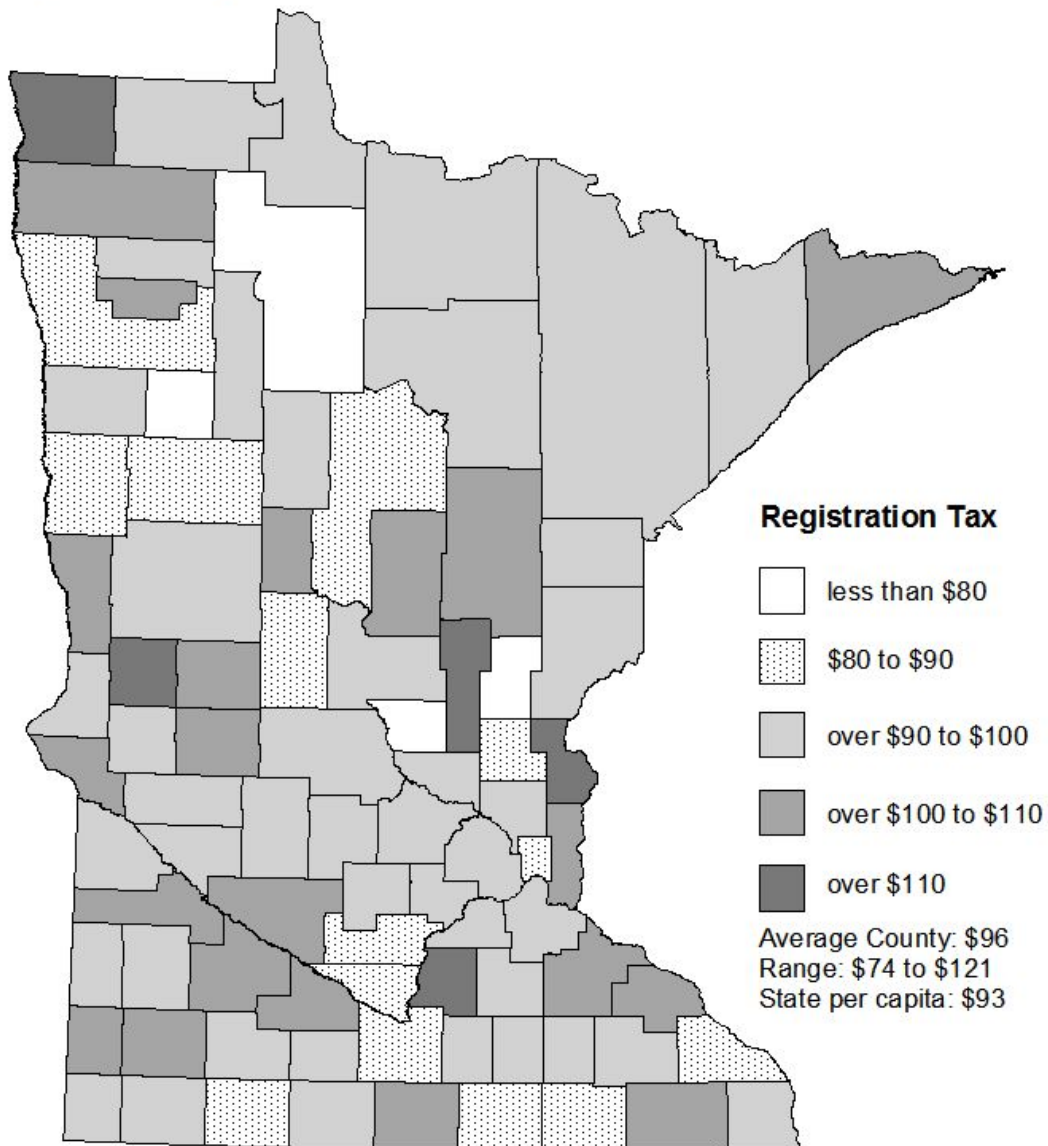
* Base value decreases as the vehicle gets older.

2008 Changes:

The 2008 Legislature restructured the registration tax for passenger vehicles by:

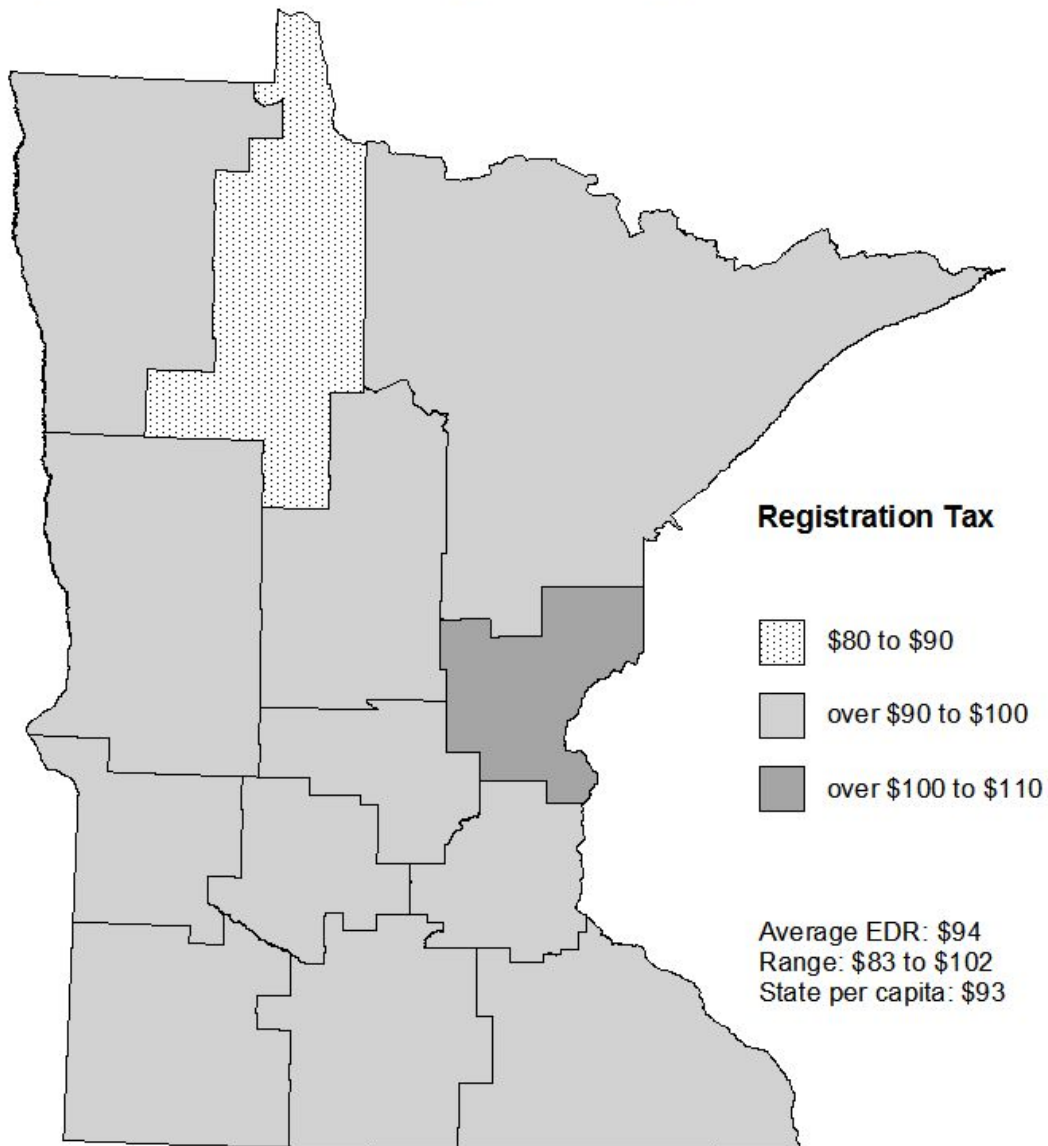
- eliminating the maximum of \$189 in the first registration renewal and \$99 in subsequent renewals;
- amending the vehicle depreciation schedule, which is the basis for a vehicle's valuation in collecting the tax (it is a decreasing percentage of the vehicle's original value as the vehicle gets older); and
- restricting the tax changes so that the amount owed for vehicles previously registered in Minnesota does not increase from the amount paid in previous years (regardless of whether vehicle ownership changes).

Motor Vehicle Registration Tax per capita, 2006 by County*



* Although it may be more appropriate to display this information on a per vehicle basis, population, which is a standardized measure, is used instead for comparability with the maps for other aids and taxes.

Motor Vehicle Registration Tax per capita, 2006 by Economic Development Region



The Past Five Years of the Motor Vehicle Registration Tax

The table below shows the distribution of the motor vehicle registration 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 registration tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

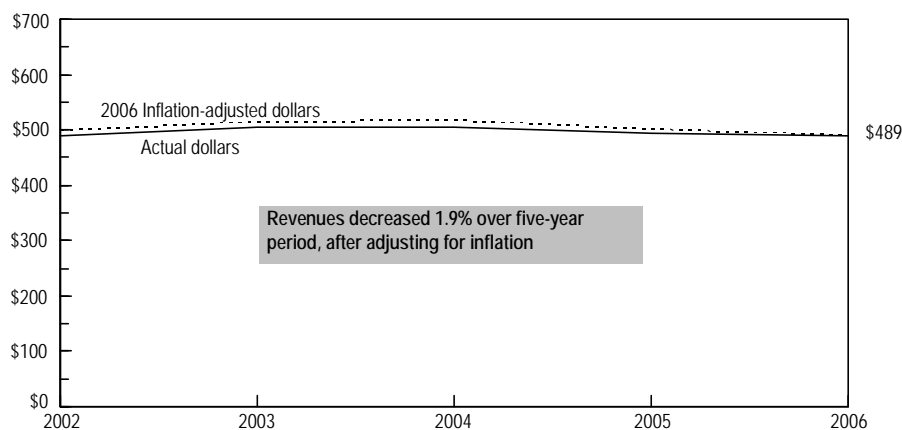
Motor Vehicle Registration Tax: 2002 to 2006

Current dollars, in thousands

	2002	2003	2004	2005	2006	5-Yr. Chg. Tax
State	\$488,487	\$504,950	\$504,901	\$493,255	\$488,538	0%
Northern Regions						
Northwest (1)	8,295	8,559	8,633	8,351	8,303	0
Headwaters (2)	6,364	6,706	6,812	6,684	6,652	5
Arrowhead (3)	30,271	31,292	31,514	30,798	30,231	0
West Central (4)	19,442	20,369	20,745	20,293	20,074	3
Five (5)	14,627	15,388	15,778	15,395	15,370	5
East Central (7E)	14,322	15,105	15,480	15,239	16,279	14
Southern Regions						
Six East (6E)	11,427	11,792	11,871	11,514	11,445	0
Upper MN Valley (6W)	4,737	4,747	4,802	4,645	4,678	-1
Central MN (7W)	33,022	34,807	35,639	35,343	35,981	9
Southwest (8)	11,394	11,628	11,791	11,499	11,376	0
Nine (9)	20,847	21,599	21,762	21,183	21,777	4
Southeastern MN (10)	44,830	46,627	46,723	45,590	45,501	1
Total Nonmetro	\$219,576	\$228,619	\$231,549	\$226,534	\$227,667	4%
Metro Region						
Hennepin County	109,996	111,938	109,542	105,792	105,548	-4
Ramsey County	48,169	48,339	47,573	45,894	42,548	-12
Remaining Metro	110,746	116,053	116,237	115,034	112,775	2
Total Metro	\$268,911	\$276,330	\$273,353	\$266,720	\$260,871	-3%

Statewide Motor Vehicle Registration Tax

Dollars (millions)



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 have been taxed at a rate of 20 cents per gallon since 1988.¹⁰ Beginning April 1, 2008, a rate increase is phased in whereby by July 1, 2012, the rate will be 28.5 cents per gallon. Aviation fuels are subject to a graduated, declining tax rate from 5 cents per gallon based on the number of gallons used during the calendar year.¹¹

Tax Amount and Reporting

Calendar Year 2006 Motor Fuels Tax: \$641.7 million

The total net amount after refunds of the motor fuels tax for calendar year 2006 was \$641,653,129. This is the net amount after the distribution to the snowmobile, motorboat, forest roads, and all-terrain vehicles (ATV) accounts.

The motor fuels tax goes into the Highway User Tax Distribution Fund and is dedicated for highway use. The Minnesota Constitution sets the distribution formula for 95 percent of the money in the fund: 29 percent to the county state-aid highway fund, 9 percent to the municipal state-aid street fund for cities with populations over 5,000, and 62 percent to the state trunk highway fund. The remaining 5 percent of the fund is allocated by law rather than by constitutional provision. In 2006 about 46 percent of this 5-percent set-aside was used for town roads and town bridges. The rest went into a “flexible fund” that was primarily used 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 registration 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 2006 as a proportion of the total vehicle miles traveled within the state in 2006.

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

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

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

Recent Law Changes

The 2008 transportation finance act provides for a phased-in increase in the motor fuels tax. The tax increases by 2 cents to 22 cents per gallon on April 1, 2008, and the rate is further phased in up to 28.5 cents per gallon by July 1, 2012, as shown in the table below. Beginning in 2009, low-income individuals may claim a refundable income tax credit of \$25 to offset the motor fuels tax increase.

The 2008 act provides for the revenues resulting from the 5-cent increase to be distributed 40 percent based on each county's share of motor vehicle registrations and 60 percent based on each county's share of construction needs.

The following table contains the phase-in schedule of motor fuel tax rates. The \$641.7 million in motor fuels tax for 2006 includes tax collected on all fuels shown in the table.

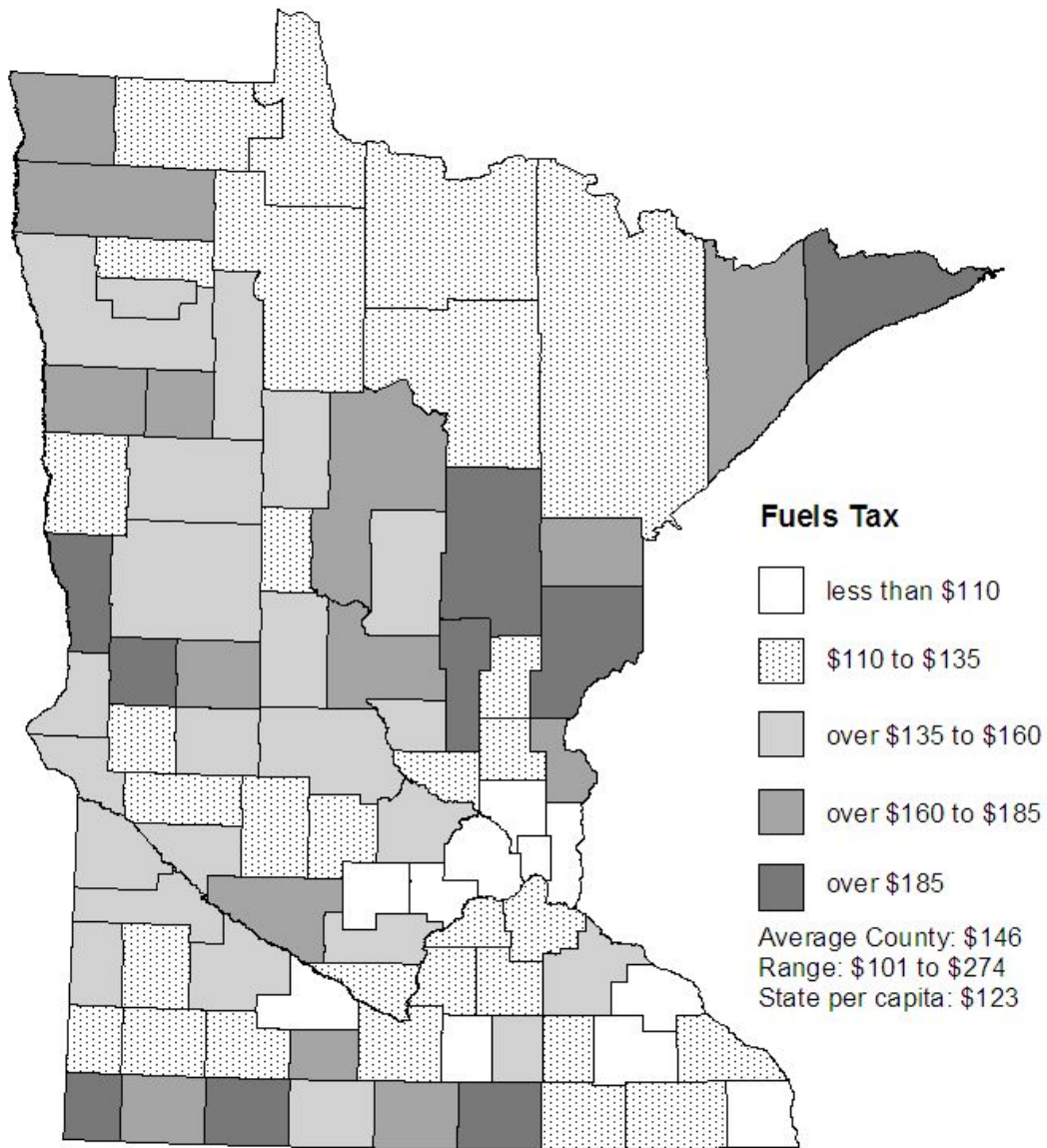
Motor Fuel Tax Phase-in Rates
(cents)

Type of Fuel	Through 3/31/08	4/1/08 – 7/31/08	8/1/08 – 9/30/08	10/1/08 – 6/30/09	7/1/09 – 6/30/10	7/1/10 – 6/30/11	7/1/11 – 6/30/12	7/1/12 & After
Gasoline	20.0	22.00	22.50	25.50	27.10	27.50	28.00	28.50
E85	14.2	15.62	15.98	18.11	19.24	19.53	19.88	20.24
M85	11.4	12.54	12.83	14.54	15.45	15.68	15.96	16.25
Diesel	20.0	22.00	22.50	25.50	27.10	27.50	28.00	28.50
Liquefied petroleum gas (LPG)	15.0	16.50	16.88	19.13	20.33	20.63	21.00	21.38
Liquefied natural gas (LNG)	12.0	13.20	13.50	15.30	16.26	16.50	16.80	17.10
Compressed natural gas (CNG)	1.739	1.1913*	1.235*	2.217	2.356	2.391	2.435	2.478
Other special fuel	20.0	22.00	22.50	25.50	27.10	27.50	28.00	28.50

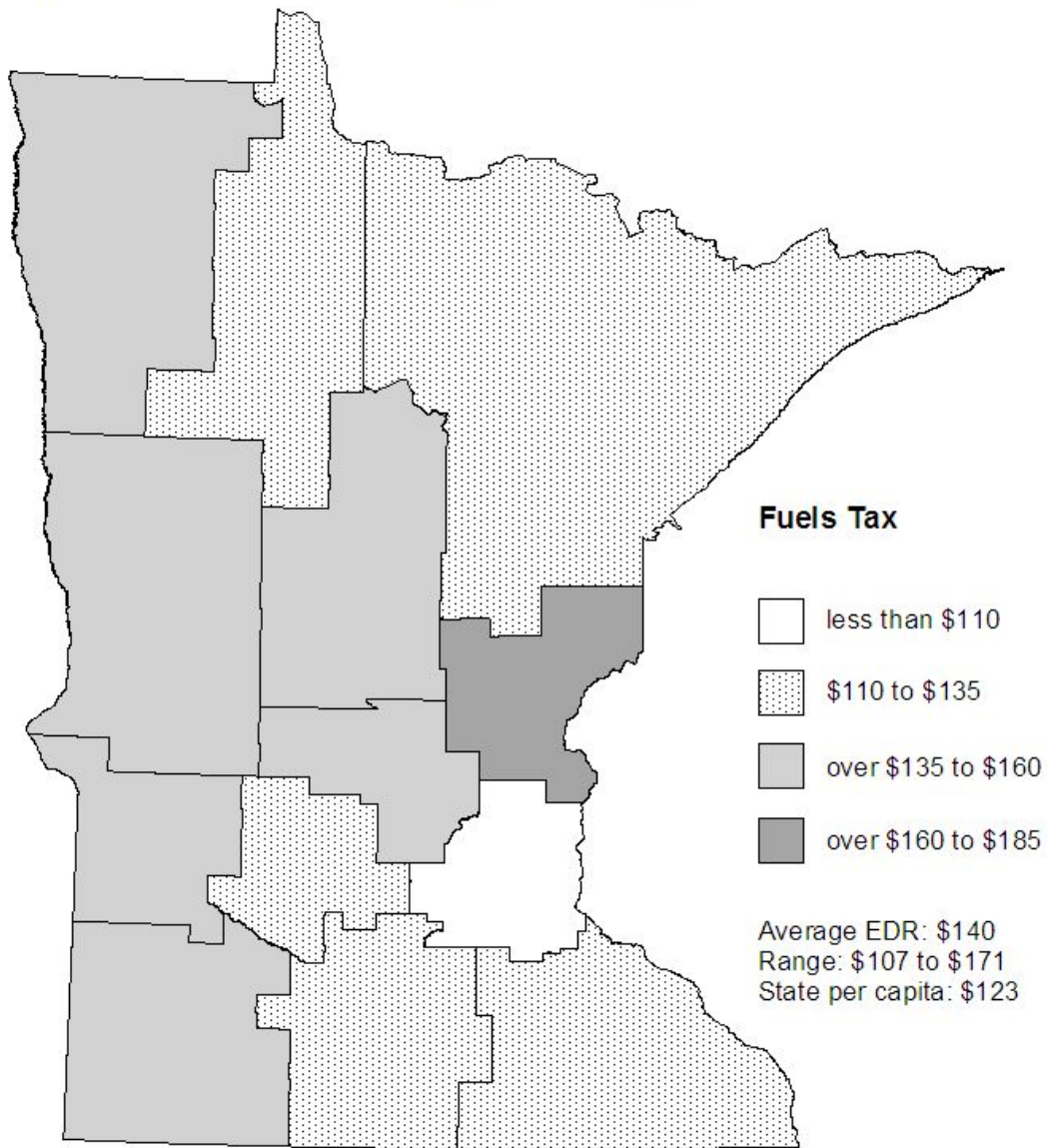
* Rate change is not proportional due to a drafting error.

Amounts include tax-rate increases and debt service surcharge; amounts for CNG are per 1,000 cubic feet

Motor Vehicle Fuels per capita, 2006 by County



Motor Vehicle Fuels Tax per capita, 2006 by Economic Development Region



The Past Five Years of the Motor Vehicle Fuels Tax

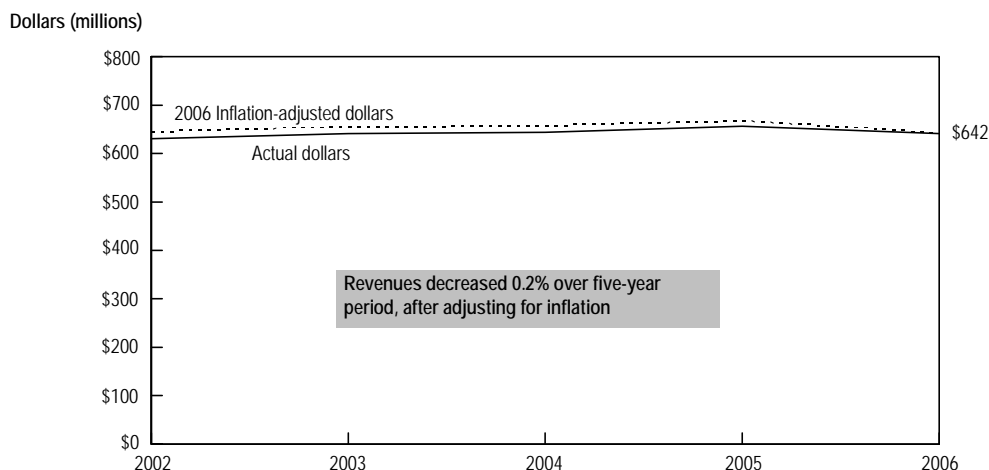
The table shows the distribution of the motor vehicle fuels tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle fuels tax for that same time period in current (actual) and constant (inflation-adjusted)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

Motor Vehicle Fuels Tax: 2002 to 2006

Current dollars, in thousands

	2002	2003	2004	2005	2006	5-Yr. Chg. Tax
State	\$630,463	\$641,738	\$643,837	\$656,716	\$641,653	2%
Northern Regions						
Northwest (1)	12,751	13,111	13,121	13,106	12,355	-3
Headwaters (2)	10,670	10,837	10,646	10,932	10,515	-1
Arrowhead (3)	43,842	44,361	44,193	44,930	43,495	-1
West Central (4)	32,409	33,118	34,045	34,777	33,320	3
Five (5)	24,362	24,915	25,527	25,956	25,296	4
East Central (7E)	25,838	26,578	26,988	27,709	27,228	5
Southern Regions						
Six East (6E)	15,070	15,313	15,217	15,551	14,883	-1
Upper MN Valley (6W)	6,981	7,162	6,970	7,001	6,802	-3
Central MN (7W)	48,343	50,368	52,380	53,679	54,694	13
Southwest (8)	19,019	19,372	18,831	19,162	18,400	-3
Nine (9)	29,758	30,841	30,152	30,717	29,680	0
Southeastern MN (10)	62,105	63,320	64,380	65,472	63,140	2
Total Nonmetro	\$331,151	\$339,296	\$342,451	\$348,992	\$339,807	3%
Metro Region						
Hennepin County	125,768	125,685	124,277	125,874	124,286	-1
Ramsey County	54,457	54,201	53,570	54,079	52,714	-3
Remaining Metro	119,088	122,556	123,539	127,771	124,846	5
Total Metro	\$299,312	\$302,442	\$301,386	\$307,724	\$301,846	1%

Statewide Motor Vehicle Fuels Tax



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. For tax years 2001 through 2006, the formula weights sales 75 percent and property and payroll 12.5 percent each.¹²

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

Tax Amount and Reporting

2005 Corporate Income Tax: \$696.2 million

The corporation statistics presented in this report were tabulated from all Minnesota corporation income tax returns filed during the calendar year ending December 31, 2005. (Primarily, returns from 2004 were filed in calendar year 2005.) The total statewide corporate tax amount of \$696,227,456 includes income taxes collected from corporations whose main offices are in other states and foreign countries. It does not include any taxes or minimum fees paid by S corporations.

The corporate income tax data was obtained from the Department of Revenue's processing file. The location of each corporation's home office is not available on that file. Instead each county's total payroll, reported in County Business Patterns, was used as an indicator of where the corporate tax was paid. This method allowed allocation of the entire \$696.2 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.

¹² Beginning in 2007, the formula will phase in 100 percent sales apportionment, reaching that percentage in 2014.

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 and by type of corporation/return.

By Unitary/Nonunitary Returns¹³

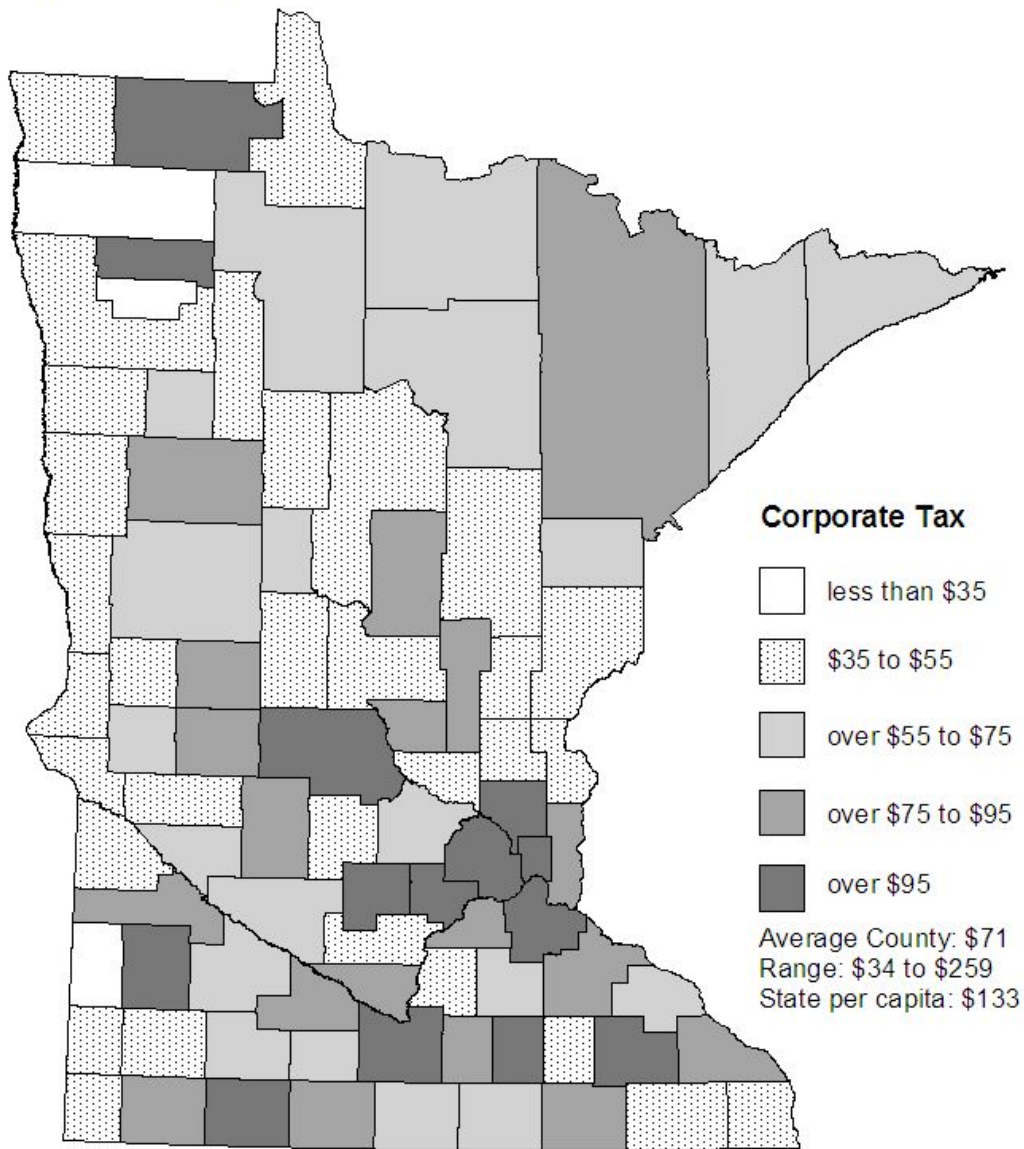
Returns Filed in 2005	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
Unitary Returns	12,716	26.5%	\$577,852,345	83.0%	\$45,443
Nonunitary Returns	<u>35,274</u>	<u>73.5</u>	<u>118,375,111</u>	<u>17.0</u>	<u>3,356</u>
Total	47,990	100.0%	\$696,227,456	100.0%	\$14,508

By Type of Return

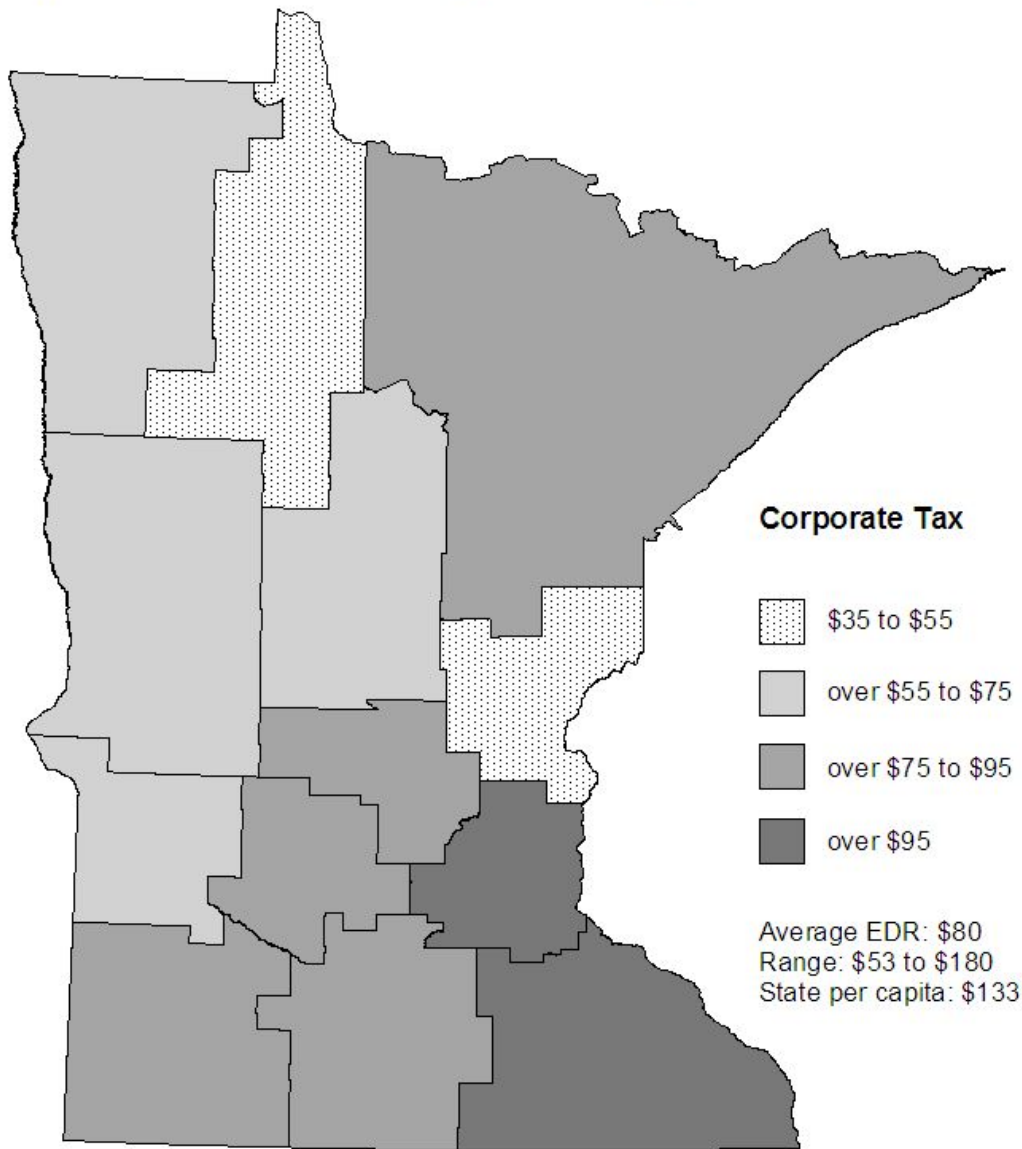
Returns Filed in 2005	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
100% Minnesota Corporations					
Regular Tax	8,152	17.0%	\$46,485,436	6.7%	\$5,702
Minimum Tax	6,890	14.4	3,295,879	0.4	478
No Tax	<u>9,058</u>	<u>18.9</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	24,100	50.2%	\$49,781,315	7.2%	\$2,066
Multistate Corporations					
Regular Tax	10,828	22.6%	\$630,804,170	90.6%	\$58,257
Minimum Tax	6,647	13.9	15,641,971	2.2	2,353
No Tax	<u>6,415</u>	<u>13.4</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	23,890	49.8%	\$646,446,141	92.8%	\$27,059
All Corporations					
Regular Tax	18,980	39.5%	\$677,289,606	97.3%	\$35,684
Minimum Tax	13,537	28.2	18,937,850	2.7	1,399
No Tax	<u>15,473</u>	<u>32.2</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	47,990	100.0%	\$696,227,456	100.0%	\$14,508

¹³ Related corporations, such as subsidiary, brother-sister, and parent corporations, must file on a unitary basis. For these corporations, the denominator of the three-factor apportionment formula (property, payroll, and sales) includes the factors of all the corporations in the unitary group. The numerator is the factors of the individual corporation, and the taxable income apportioned is the total income of the unitary group.

Corporate Tax per capita, 2005 by County



Corporate Tax per capita, 2005 by Economic Development Region



The Past Five Years of Corporate Franchise Tax

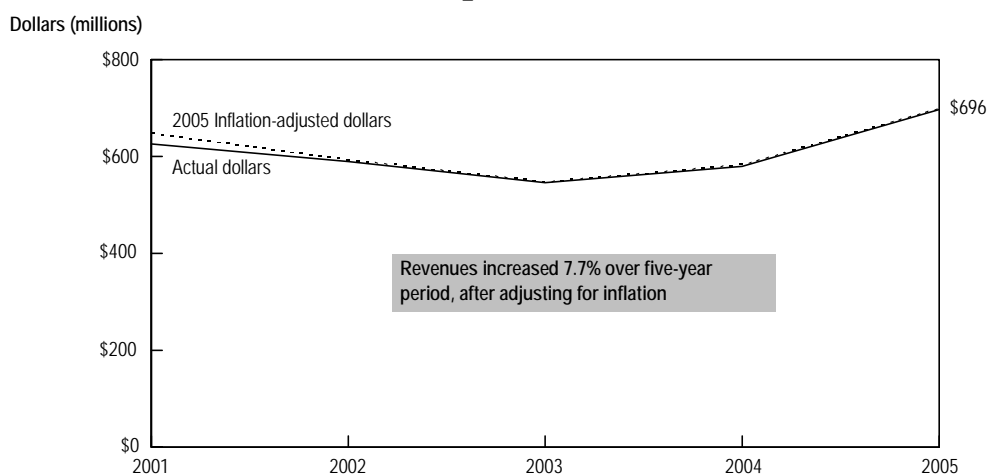
The table below shows the distribution of the corporate franchise tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the corporate franchise tax for that same time period in current (actual) and constant (inflation-adjusted)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

Corporate Franchise Tax: 2001 to 2005

Current dollars, in thousands						
	2001	2002*	2003*	2004	2005	5-Yr. Chg. Tax
State	\$624,848	\$590,966	\$545,714	\$580,379	\$696,227	11%
Northern Regions						
Northwest (1)	4,955	4,915	4,695	4,954	5,894	19
Headwaters (2)	3,856	3,730	3,656	3,720	4,373	13
Arrowhead (3)	23,182	21,890	20,028	21,244	25,371	9
West Central (4)	12,739	11,968	10,886	11,574	13,924	9
Five (5)	7,892	7,891	7,570	8,064	9,543	21
East Central (7E)	6,374	6,679	6,423	6,984	8,386	32
Southern Regions						
Six East (6E)	9,292	8,745	8,146	8,603	10,213	10
Upper MN Valley (6W)	2,441	2,439	2,230	2,278	2,881	18
Central MN (7W)	24,982	25,219	23,378	24,847	30,073	20
Southwest (8)	7,548	6,963	6,778	6,711	9,089	20
Nine (9)	16,407	15,428	14,354	14,892	18,007	10
Southeastern MN (10)	45,742	44,791	41,572	42,806	50,242	10
Total Nonmetro	\$165,412	\$160,658	\$149,715	\$156,676	\$187,996	14%
Metro Region						
Hennepin County	272,037	253,233	231,960	247,725	298,999	10
Ramsey County	87,713	82,290	75,024	80,564	94,191	7
Remaining Metro	99,687	94,786	89,015	95,414	115,040	15
Total Metro	\$459,437	\$430,308	\$395,999	\$423,703	\$508,231	11%

* The distribution of corporate franchise tax among regions for 2002 and 2003 has been revised to correct for an error overstating 2002 and 2003 payroll in Lake of the Woods County, as reported in County Business Patterns.

Statewide Corporate Franchise Tax



State General Property Tax

Program Description

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

For its first year in taxes payable 2002, the state general levy amount was \$592 million. Each subsequent year's amount is increased from the previous year's amount by using the increase in the implicit price deflator for government consumption expenditures and gross investments published by the U.S. Bureau of Economic Analysis (an index of inflation).

Tax Amount and Reporting

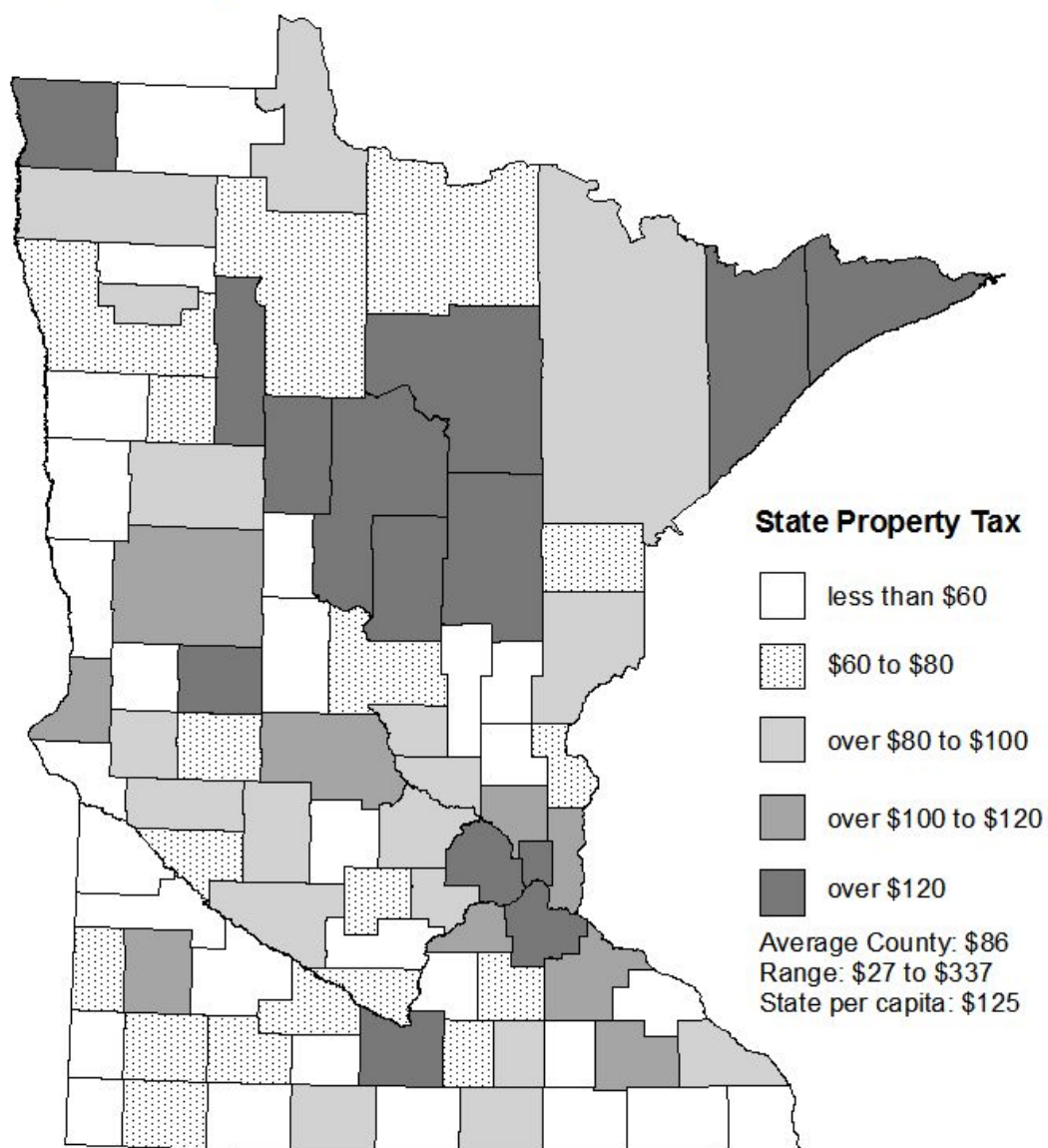
Payable Year 2006 State General Property Tax: \$655.6 million

The total state general property tax for taxes payable in 2006 was \$655,554,000. Beginning in 2006, separate tax rates were established for commercial-industrial property and seasonal recreational property. For 2006, the state tax rate was 50.827 percent for commercial-industrial property and 28.385 percent for seasonal recreational property, based on a prescribed levy of \$658.7 million.¹⁴

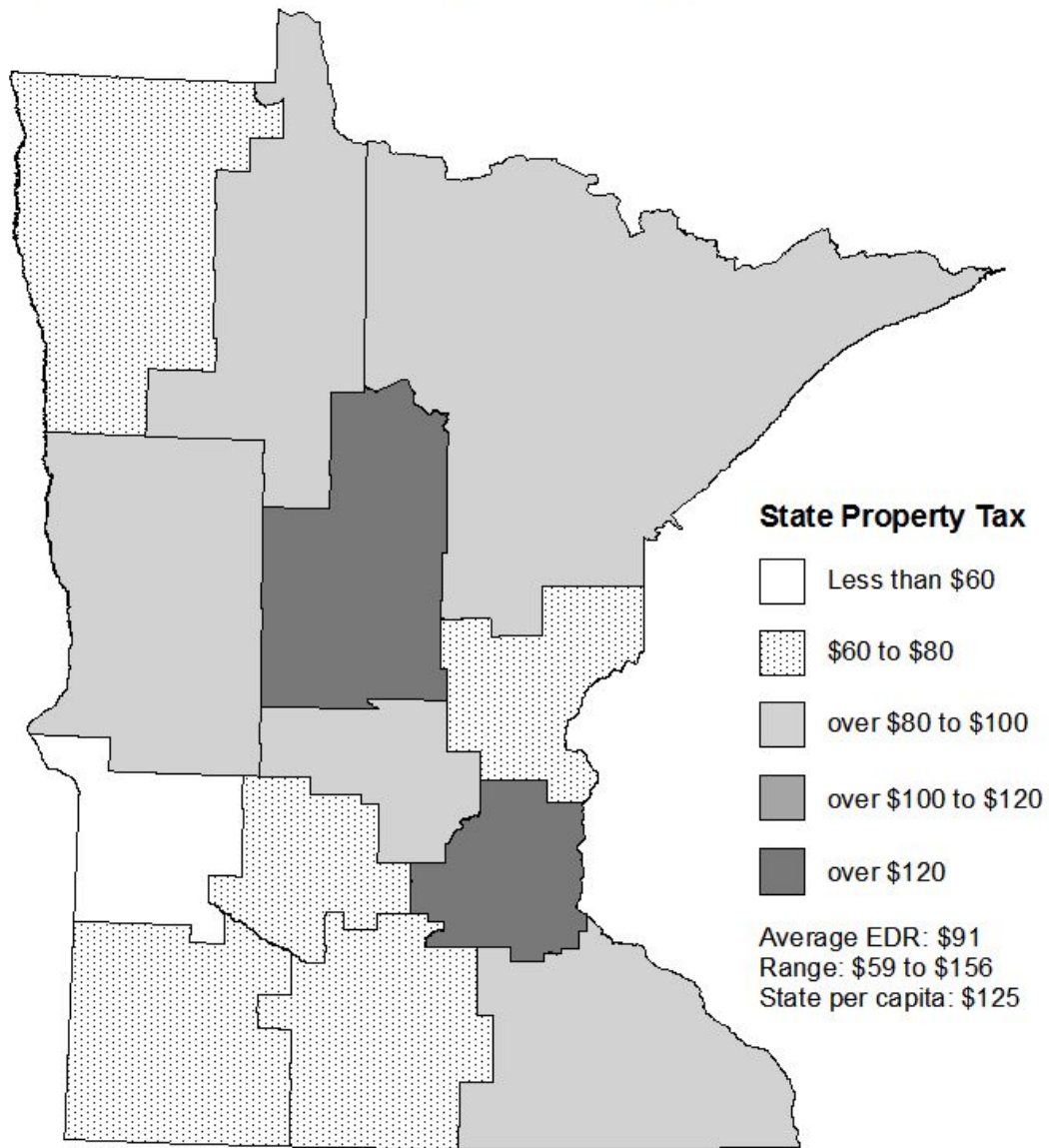
A small portion—\$32.9 million, or 5 percent—of the state tax was levied against seasonal recreational property; the majority of the tax (i.e., \$622.8 million) was levied against commercial/industrial/public utility property.

¹⁴ The actual levy was \$655.6 million due to changes made in the tax base after the rate was established. In addition to the amount formally levied, an additional amount of approximately \$2.1 million is collected from properties that are not included in the abstract of assessment (i.e., the majority of the tax is on certain transmission and distribution line property). This amount is not included in this report because its distribution is unknown.

State General Property Tax per capita, 2006 by County



State General Property Tax per capita, 2006 by Economic Development Region



The First Five Years of State General Property Tax

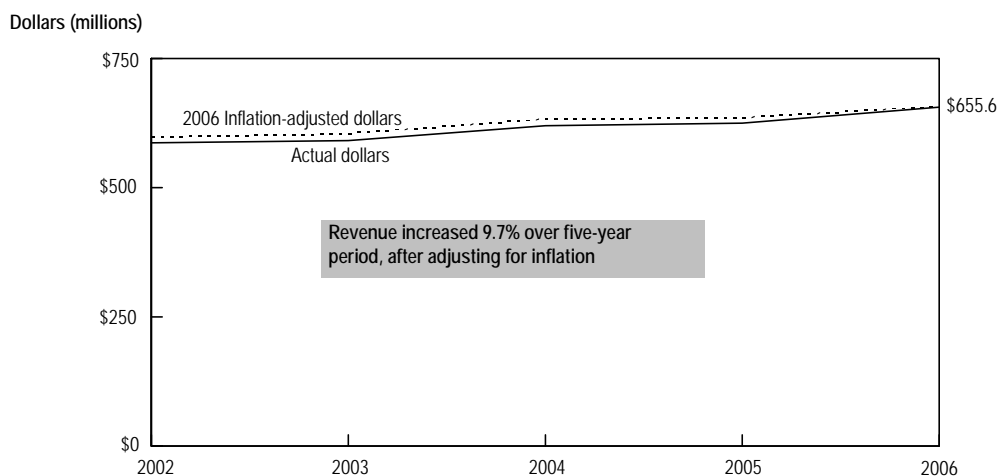
The table below shows the distribution of the state general property tax in thousands of dollars for the first five years for the state and economic development regions.

State General Property Tax: Payable 2002 to 2006

Current dollars, in thousands

	2002	2003	2004	2005	2006	5-Yr. Chg. Tax
State	\$585,343	\$592,241	\$621,124	\$625,576	\$655,554	12%
Northern Regions						
Northwest (1)	6,828	6,068	6,302	6,330	6,130	-10
Headwaters (2)	7,277	7,288	8,081	8,694	7,852	8
Arrowhead (3)	28,903	28,524	32,403	34,949	32,225	11
West Central (4)	16,166	17,176	19,511	21,121	19,467	20
Five (5)	20,140	21,609	25,346	28,230	24,385	21
East Central (7E)	7,258	7,610	8,782	9,717	9,894	36
Southern Regions						
Six East (6E)	7,162	7,393	7,977	8,303	8,274	16
Upper MN Valley (6W)	2,673	2,731	2,826	2,828	2,834	6
Central MN (7W)	28,458	29,730	32,452	34,119	37,096	30
Southwest (8)	7,837	7,604	7,792	7,566	7,835	0
Nine (9)	15,215	15,719	16,749	17,335	17,642	16
Southeastern MN (10)	34,244	35,314	36,927	38,699	41,610	22
Total Nonmetro	\$182,161	\$186,766	\$205,150	\$217,891	\$215,243	18%
Metro Region						
Hennepin County	229,287	224,553	222,188	214,055	231,321	1
Ramsey County	65,809	69,661	74,342	72,619	78,629	19
Remaining Metro	108,085	111,261	119,444	121,011	130,360	21
Total Metro	\$403,182	\$405,475	\$415,974	\$407,685	\$440,310	9%

Statewide State General Property Tax



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 precede the data.

General Explanations of Tables

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

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

A. Aids to Local Governments

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

B. Property Tax Credits

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

C. Property Tax Refunds (Circuit Breaker/Targeting)

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

II. PROPERTY TAX DATA

- A. Property Tax Levy** for taxes payable in 2006 by type of taxing district, including the state property tax levy
- B. Property Valuation** of taxable real and personal property for the 2005 assessment (taxes payable in 2006), including the total market value, referendum market value, and net tax capacity
- C. The Average Tax Rates** for taxes payable in 2006 of the local net tax capacity and referendum market value

III. MAJOR STATE TAXES

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

The motor vehicle sales tax, the motor vehicle registration 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		
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2005-2006)					
Human Services Aid (Calendar 2006)					
Medical Assistance					
Minnesota Family Investment Program					
General Assistance including GAMC					
Social Services					
Miscellaneous					
Total					
Highway Aid (Calendar 2006)					
County Aid					
Municipal Aid					
Township Aid					
Total					
Local Government Aid (Calendar 2006)					
Disparity Reduction Aid (Calendar 2006)					
County Program Aid (Payable 2006)					
Community Corrections Funding (2006)					
Total Aids					
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit					
Agricultural Market Value Credit					
Miscellaneous Credits					
Total Property Tax Credits					
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)					
Regular (Renters)					
Targeting Refund					
Total Property Tax Refunds					
Total Aids/Credits					
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy					
City/Town Levy					
School District Net Tax Capacity Levy					
School District Referendum Market Value Levy					
Miscellaneous District Levy					
State Property Tax Levy					
Total Levy					
Less Property Tax Credits					
Net Property Taxes Payable					
B. Property Valuation (2005 Assessment)					
Market Valuation					
Referendum Market Valuation					
Net Tax Capacity (NTC)					
C. Average Local NTC Tax Rate					
Avg. Referendum Mkt. Value Tax Rate					
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)					
Sales/Use Tax (Calendar 2006)					
Motor Vehicle Sales Tax (Calendar 2006)					
Motor Vehicle Registration Tax (Calendar 2006)					
Motor Fuels Tax (Calendar 2006)					
Corporate Income Tax (Calendar 2005)					
State Property Tax (Payable 2006)					
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.

2006 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2005 is the most recent year for which data for a particular aid or tax is available, except for Appendix C and the maps on pages 114 and 115.

The total state aids and credits contained in this report equal about \$12.1 billion, whereas the total of the seven major taxes listed in this report equal \$12.79 billion paid by residents and an additional \$0.96 billion paid by nonresidents (for a total tax amount of \$13.75 billion).

The total taxes presented in this report **are not the total of all taxes collected by the state**. The total state net tax collections after refunds were about \$15.5 billion in fiscal year 2005 and \$16.9 billion in fiscal year 2006. Furthermore, the taxes presented in this report are not for a specific time period but rather are the latest available data and/or the next data in sequence to the 2005 Update report (published July 2007). Therefore, the \$13.7 billion total taxes listed in this report (residents and nonresidents) is about 84.6 percent of the total taxes actually collected over that period.

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

STATEWIDE SUMMARY - RESIDENTS ONLY			
I. Major State Aids/Credits	Amount	Percent	Per Capita
	(000s)		
A. Aids to Local Governments			
Education Aid (2005-2006)	\$6,477,913	56.7%	\$1,238
Human Services Aid (Calendar 2006)			
Medical Assistance	2,016,673	17.7	386
Minnesota Family Investment Program	39,027	0.3	7
General Assistance including GAMC	314,864	2.8	60
Social Services	1,145,551	10.0	219
Miscellaneous	112,538	1.0	22
Total	3,628,654	31.8	694
Highway Aid (Calendar 2006)			
County Aid	376,947	3.3	72
Municipal Aid	114,470	1.0	22
Township Aid	32,811	0.3	6
Total	524,228	4.6	100
Local Government Aid (Calendar 2006)	484,558	4.2	93
Disparity Reduction Aid (Calendar 2006)	18,311	0.2	4
County Program Aid (Payable 2006)	205,847	1.8	39
Community Corrections Funding (2006)	78,052	0.7	15
Total Aids	11,417,562	100.0	2,183
B. Property Tax Credits (Payable 2006)			
Homestead Market Value Credit	286,053	85.9	55
Agricultural Market Value Credit	24,926	7.5	5
Miscellaneous Credits	21,984	6.6	4
Total Property Tax Credits	332,963	100.0	64
C. Property Tax Refunds (05 filed 06)			
Regular (Homeowners)	189,960	54.4	36
Regular (Renters)	145,510	41.7	28
Targeting Refund	13,592	3.9	3
Total Property Tax Refunds	349,062	100.0	67
Total Aids/Credits	\$12,099,587	100.0%	\$2,313
II. Property Tax Data			
A. Property Tax Levy (Payable 2006)			
County Levy	\$1,999,530	30.5%	\$382
City/Town Levy	1,510,156	23.0	289
School District Net Tax Capacity Levy	1,035,360	15.8	198
School District Referendum Market Value Levy	532,513	8.1	102
Miscellaneous District Levy	823,163	12.6	157
State Property Tax Levy	655,554	10.0	125
Total Levy	\$6,556,275	100.0%	\$1,253
Less Property Tax Credits	332,963		64
Net Property Taxes Payable	6,223,312		1,190
B. Property Valuation (2005 Assessment)			
Market Valuation	\$464,142,891		\$88,727
Referendum Market Valuation	402,112,544		76,870
Net Tax Capacity (NTC)	5,213,748		997
C. Average Local NTC Tax Rate	102.407		
Avg. Referendum Mkt. Value Tax Rate	0.140		
III. Major State Taxes			
Individual Income Tax (2005 filed 2006)	\$6,042,335	47.3%	\$1,155
Sales/Use Tax (Calendar 2006)	3,729,834	29.2	713
Motor Vehicle Sales Tax (Calendar 2006)	532,261	4.2	102
Motor Vehicle Registration Tax (Calendar 2006)	488,538	3.8	93
Motor Fuels Tax (Calendar 2006)	641,653	5.0	123
Corporate Income Tax (Calendar 2005)	696,227	5.4	133
State General Property Tax (Payable 2006)	655,554	5.1	125
Total State Taxes	\$12,786,402	100.0%	\$2,444

		STATEWIDE SUMMARY - INCLUDES NONRESIDENTS		
		Amount		
		(000s)	Percent	Per Capita
I. Major State Aids/Credits				
A. Aids to Local Governments				
Education Aid (2005-2006)		\$6,477,913	56.7%	\$1,238
Human Services Aid (Calendar 2006)				
Medical Assistance		2,016,673	17.7	386
Minnesota Family Investment Program		39,027	0.3	7
General Assistance including GAMC		314,864	2.8	60
Social Services		1,145,551	10.0	219
Miscellaneous		112,538	1.0	22
Total		3,628,654	31.8	694
Highway Aid (Calendar 2006)				
County Aid		376,947	3.3	72
Municipal Aid		114,470	1.0	22
Township Aid		32,811	0.3	6
Total		524,228	4.6	100
Local Government Aid (Calendar 2006)		484,558	4.2	93
Disparity Reduction Aid (Calendar 2006)		18,311	0.2	4
County Program Aid (Payable 2006)		205,847	1.8	39
Community Corrections Funding (2006)		78,052	0.7	15
Total Aids		11,417,562	100.0	2,183
B. Property Tax Credits (Payable 2006)				
Homestead Market Value Credit		286,053	85.9	55
Agricultural Market Value Credit		24,926	7.5	5
Miscellaneous Credits		21,984	6.6	4
Total Property Tax Credits		332,963	100.0	64
C. Property Tax Refunds (05 filed 06)				
Regular (Homeowners)		189,960	54.4	36
Regular (Renters)		145,510	41.7	28
Targeting Refund		13,592	3.9	3
Total Property Tax Refunds		349,062	100.0	67
Total Aids/Credits		\$12,099,587	100.0%	\$2,313
II. Property Tax Data				
A. Property Tax Levy (Payable 2006)				
County Levy		\$1,999,530	30.5%	\$382
City/Town Levy		1,510,156	23.0	289
School District Net Tax Capacity Levy		1,035,360	15.8	198
School District Referendum Market Value Levy		532,513	8.1	102
Miscellaneous District Levy		823,163	12.6	157
State Property Tax Levy		655,554	10.0	125
Total Levy		\$6,556,275	100.0%	\$1,253
Less Property Tax Credits		332,963		64
Net Property Taxes Payable		6,223,312		1,190
B. Property Valuation (2005 Assessment)				
Market Valuation		\$464,142,891		\$88,727
Referendum Market Valuation		402,112,544		76,870
Net Tax Capacity (NTC)		0		0
C. Average Local NTC Tax Rate		102.407		
Avg. Referendum Mkt. Value Tax Rate		0.140		
III. Major State Taxes				
Individual Income Tax (2005 filed 2006)		\$6,304,110	45.8%	\$1,205
Sales/Use Tax (Calendar 2006)		4,431,245	32.2	847
Motor Vehicle Sales Tax (Calendar 2006)		532,261	3.9	102
Motor Vehicle Registration Tax (Calendar 2006)		488,538	3.6	93
Motor Fuels Tax (Calendar 2006)		641,653	4.7	123
Corporate Income Tax (Calendar 2005)		696,227	5.1	133
State General Property Tax (Payable 2006)		655,554	4.8	125
Total State Taxes		\$13,749,588	100.0%	\$2,628

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 55.2 percent of the education aid goes to metro counties and 44.8 percent goes to nonmetro counties.

2006 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2005 is the most recent year for which data for a particular aid or tax is available, except for Appendix C and the maps on pages 114 and 115.

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 \$963 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 (2005-2006)	\$3,577,909	60.0%	\$1,268	\$2,900,003	53.1%	\$1,204
Human Services Aid (Calendar 2006)						
Medical Assistance	1,036,708	17.4	367	979,965	18.0	407
Minnesota Family Investment Program	26,154	0.4	9	12,873	0.2	5
General Assistance including GAMC	194,011	3.3	69	120,853	2.2	50
Social Services	607,859	10.2	215	537,692	9.9	223
Miscellaneous	68,767	1.2	24	43,771	0.8	18
Total	1,933,499	32.4	685	1,695,154	31.1	704
Highway Aid (Calendar 2006)						
County Aid	70,031	1.2	25	306,915	5.6	127
Municipal Aid	78,570	1.3	28	35,900	0.7	15
Township Aid	691	0.0	0	32,120	0.6	13
Total	149,292	2.5	53	374,935	6.9	156
Local Government Aid (Calendar 2006)	173,052	2.9	61	311,506	5.7	129
Disparity Reduction Aid (Calendar 2006)	1,370	0.0	0	16,942	0.3	7
County Program Aid (Payable 2006)	86,095	1.4	31	119,752	2.2	50
Community Corrections Funding (2006)	40,053	0.7	14	38,000	0.7	16
Total Aids	5,961,270	100.0	2,113	5,456,293	100.0	2,265
B. Property Tax Credits (Payable 2006)						
Homestead Market Value Credit	125,602	98.6	45	160,451	78.0	67
Agricultural Market Value Credit	1,424	1.1	1	23,502	11.4	10
Miscellaneous Credits	307	0.2	0	21,676	10.5	9
Total Property Tax Credits	127,333	100.0	45	205,630	100.0	85
C. Property Tax Refunds (05 filed 06)						
Regular (Homeowners)	134,714	55.8	48	55,246	51.4	23
Regular (Renters)	96,599	40.0	34	48,911	45.5	20
Targeting Refund	10,254	4.2	4	3,338	3.1	1
Total Property Tax Refunds	241,567	100.0	86	107,495	100.0	45
Total Aids/Credits	\$6,330,170	100.0%	\$2,243	\$5,769,417	100.0%	\$2,395
II. Property Tax Data						
A. Property Tax Levy (Payable 2006)						
County Levy	\$1,005,928	24.2%	\$356	\$993,602	41.3%	\$412
City/Town Levy	940,386	22.6	333	569,770	23.7	236
School District Net Tax Capacity Levy	639,780	15.4	227	395,580	16.5	164
School District Referendum Market Value Levy	390,823	9.4	139	141,690	5.9	59
Miscellaneous District Levy	735,959	17.7	261	87,204	3.6	36
State Property Tax Levy	440,310	10.6	156	215,243	9.0	89
Total Levy	\$4,153,186	100.0%	\$1,472	\$2,403,089	100.0%	\$997
Less Property Tax Credits	127,333		45	205,630		85
Net Property Taxes Payable	4,025,853		1,427	2,197,459		912
B. Property Valuation (2005 Assessment)						
Market Valuation	\$272,327,629		\$96,509	\$191,815,262		\$79,614
Referendum Market Valuation	269,162,369		95,387	132,950,176		55,181
Net Tax Capacity (NTC)	3,211,589		1,138	2,002,159		831
C. Average Local NTC Tax Rate	102.605			102.087		
Avg. Referendum Mkt. Value Tax Rate	0.155			0.108		
III. Major State Taxes						
Individual Income Tax (2005 filed 2006)	\$4,118,553	49.5%	\$1,460	\$1,923,781	43.1%	\$798
Sales/Use Tax (Calendar 2006)	2,418,147	29.1	857	1,311,687	29.4	544
Motor Vehicle Sales Tax (Calendar 2006)	275,338	3.3	98	256,923	5.8	107
Motor Vehicle Registration Tax (Calendar 2006)	260,871	3.1	92	227,667	5.1	94
Motor Fuels Tax (Calendar 2006)	301,846	3.6	107	339,807	7.6	141
Corporate Income Tax (Calendar 2005)	508,231	6.1	180	187,996	4.2	78
State General Property Tax (Payable 2006)	440,310	5.3	156	215,243	4.8	89
Total State Taxes	\$8,323,298	100.0%	\$2,950	\$4,463,105	100.0%	\$1,852

I. Major State Aids/Credits	METRO - % of Total		NONMETRO - % of Total	
	Amount (000s)	Percent	Amount (000s)	Percent
A. Aids to Local Governments				
Education Aid (2005-2006)	\$3,577,909	55.2%	\$2,900,003	44.8%
Human Services Aid (Calendar 2006)				
Medical Assistance	1,036,708	51.4	979,965	48.6
Minnesota Family Investment Program	26,154	67.0	12,873	33.0
General Assistance including GAMC	194,011	61.6	120,853	38.4
Social Services	607,859	53.1	537,692	46.9
Miscellaneous	68,767	61.1	43,771	38.9
Total	1,933,499	53.3	1,695,154	46.7
Highway Aid (Calendar 2006)				
County Aid	70,031	18.6	306,915	81.4
Municipal Aid	78,570	68.6	35,900	31.4
Township Aid	691	2.1	32,120	97.9
Total	149,292	28.5	374,935	71.5
Local Government Aid (Calendar 2006)	173,052	35.7	311,506	64.3
Disparity Reduction Aid (Calendar 2006)	1,370	7.5	16,942	92.5
County Program Aid (Payable 2006)	86,095	41.8	119,752	58.2
Community Corrections Funding (2006)	40,053	51.3	38,000	48.7
Total Aids	5,961,270	52.2	5,456,293	47.8
B. Property Tax Credits (Payable 2006)				
Homestead Market Value Credit	125,602	43.9	160,451	56.1
Agricultural Market Value Credit	1,424	5.7	23,502	94.3
Miscellaneous Credits	307	1.4	21,676	98.6
Total Property Tax Credits	127,333	38.2	205,630	61.8
C. Property Tax Refunds (05 filed 06)				
Regular (Homeowners)	134,714	70.9	55,246	29.1
Regular (Renters)	96,599	66.4	48,911	33.6
Targeting Refund	10,254	75.4	3,338	24.6
Total Property Tax Refunds	241,567	69.2	107,495	30.8
Total Aids/Credits	\$6,330,170	52.3%	\$5,769,417	47.7%
II. Property Tax Data				
A. Property Tax Levy (Payable 2006)				
County Levy	\$1,005,928	50.3%	\$993,602	49.7%
City/Town Levy	940,386	62.3	569,770	37.7
School District Net Tax Capacity Levy	639,780	61.8	395,580	38.2
School District Referendum Market Value Levy	390,823	73.4	141,690	26.6
Miscellaneous District Levy	735,959	89.4	87,204	10.6
State Property Tax Levy	440,310	67.2	215,243	32.8
Total Levy	\$4,153,186	63.3%	\$2,403,089	36.7%
Less Property Tax Credits	127,333		205,630	
Net Property Taxes Payable	4,025,853		2,197,459	
B. Property Valuation (2005 Assessment)				
Market Valuation	\$272,327,629		\$191,815,262	
Referendum Market Valuation	269,162,369		132,950,176	
Net Tax Capacity (NTC)	3,211,589		2,002,159	
C. Average Local NTC Tax Rate	102.605		102.087	
Avg. Referendum Mkt. Value Tax Rate	0.155		0.108	
III. Major State Taxes				
Individual Income Tax (2005 filed 2006)	\$4,118,553	68.2%	\$1,923,781	31.8%
Sales/Use Tax (Calendar 2006)	2,418,147	64.8	1,311,687	35.2
Motor Vehicle Sales Tax (Calendar 2006)	275,338	51.7	256,923	48.3
Motor Vehicle Registration Tax (Calendar 2006)	260,871	53.4	227,667	46.6
Motor Fuels Tax (Calendar 2006)	301,846	47.0	339,807	53.0
Corporate Income Tax (Calendar 2005)	508,231	73.0	187,996	27.0
State General Property Tax (Payable 2006)	440,310	67.2	215,243	32.8
Total State Taxes	\$8,323,298	65.1%	\$4,463,105	34.9%

3. Regional Data

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

- Map on page 112 is total per capita aid and credits by economic development region
- Map on page 113 is total per capita taxes (residents only) by economic development region
- Map on page 114 is per capita personal income by county
- Map page 115 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.

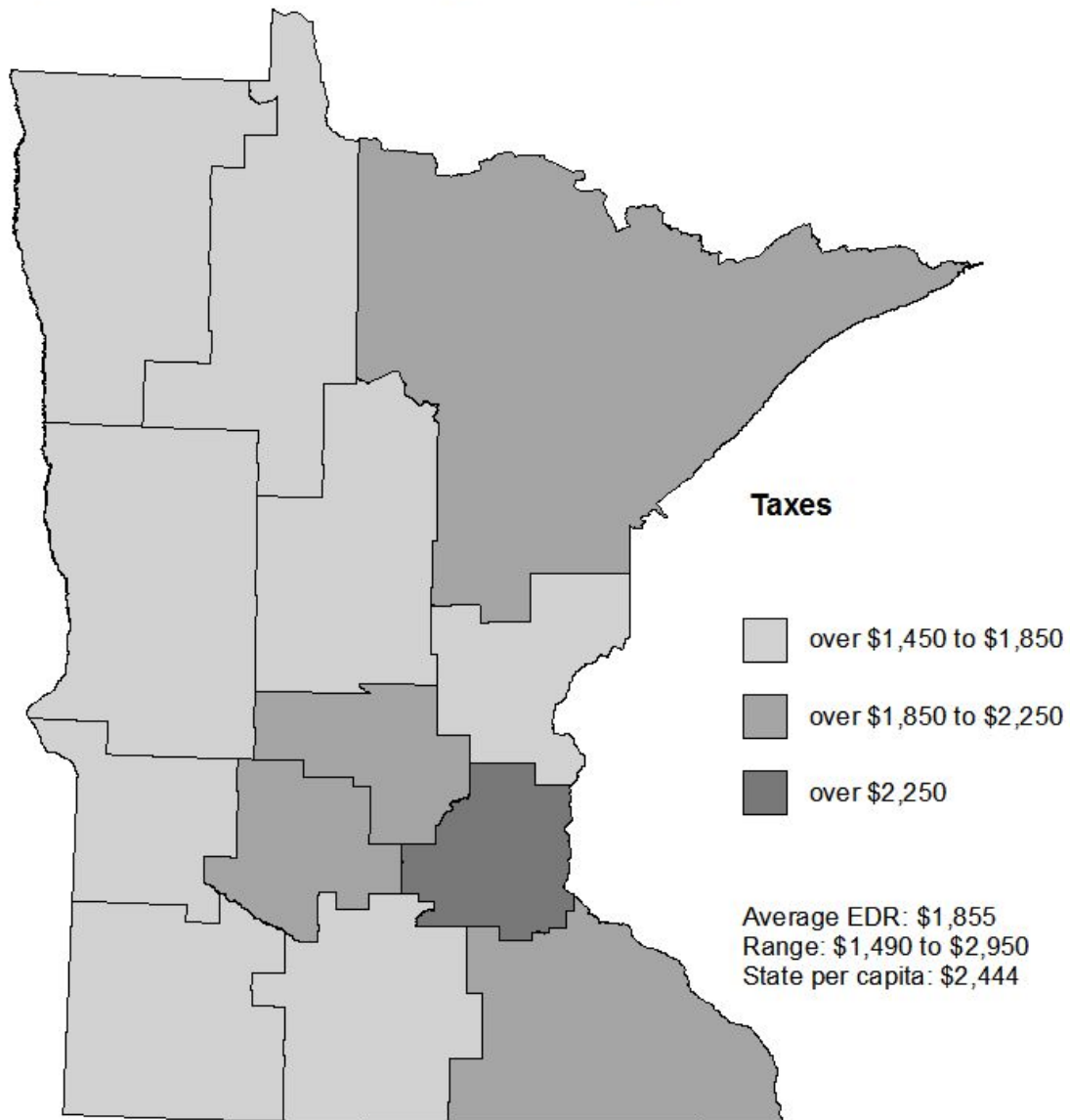
Statewide per capita amounts exclude income and sales taxes paid by nonresidents of Minnesota.

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.

2006 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2005 is the most recent year for which data for a particular aid or tax is available, except for Appendix C and the maps on pages 114 and 115.

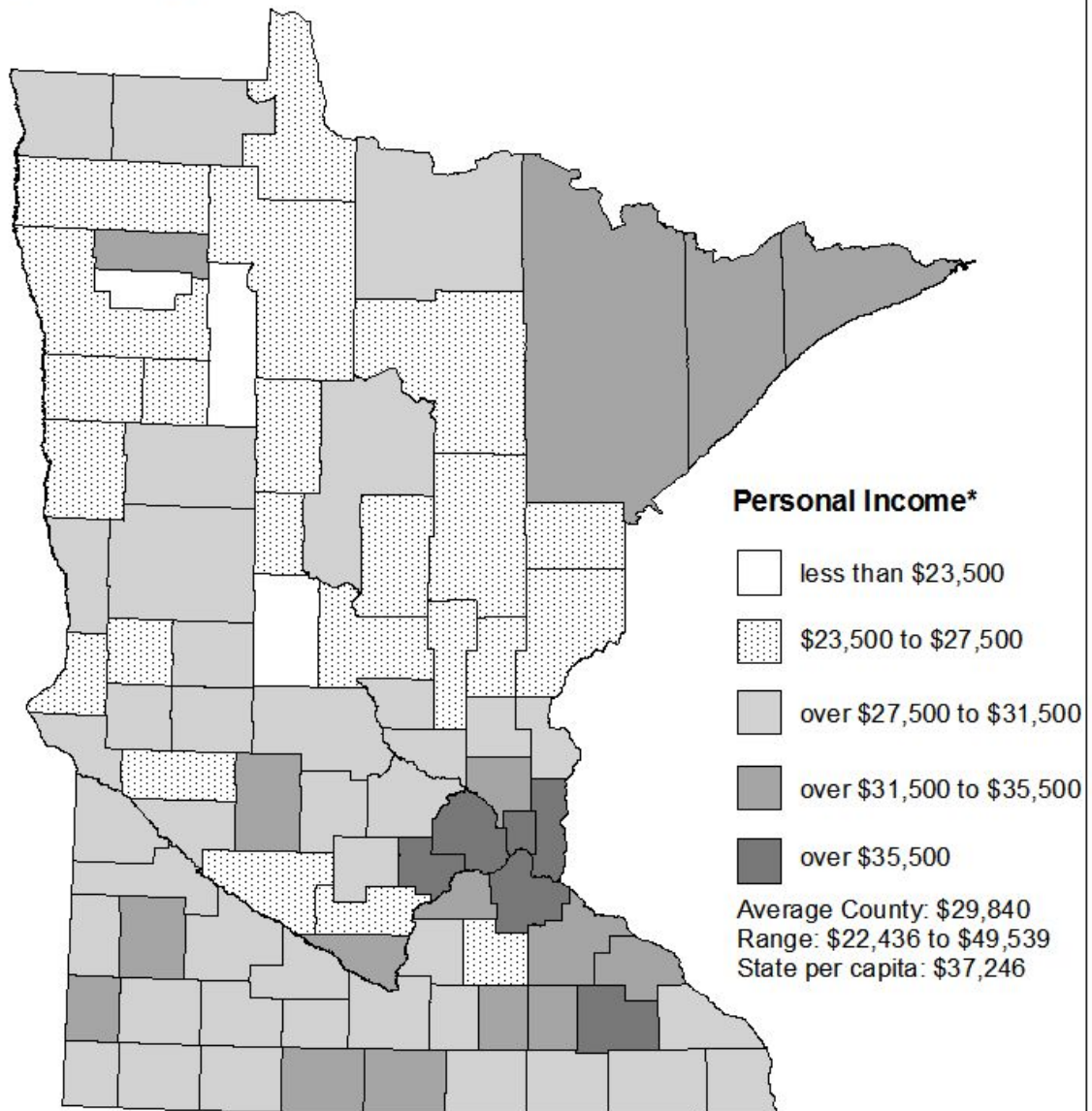


Total Taxes (\$12.8 billion),* per capita by Economic Development Region



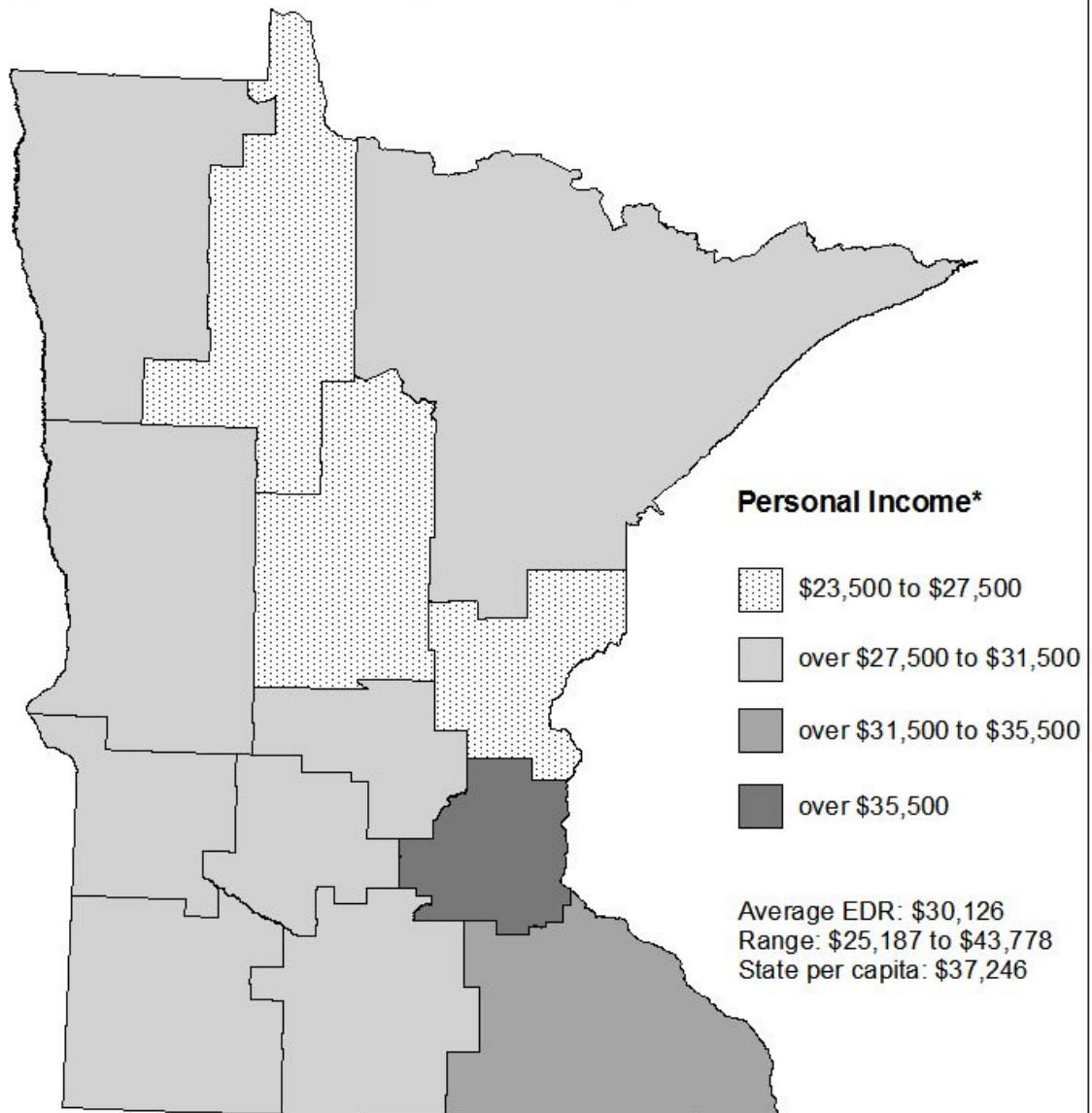
* Total taxes include only the taxes on residents. The \$963 million not allocated to Minnesota counties (i.e., nonresidents) is excluded.

Personal Income (\$191.2 billion in 2005), per capita by County



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

Personal Income (\$191.2 billion in 2005), per capita by Economic Development Region



* See Appendix C for listing of Personal Income by County 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 (2005-2006)	\$123,354	48.6%	\$1,419	\$6,477,913	56.7%	\$1,238
Human Services Aid (Calendar 2006)						
Medical Assistance	45,853	18.1	527	2,016,673	17.7	386
Minnesota Family Investment Program	369	0.1	4	39,027	0.3	7
General Assistance including GAMC	4,088	1.6	47	314,864	2.8	60
Social Services	24,670	9.7	284	1,145,551	10.0	219
Miscellaneous	1,505	0.6	17	112,538	1.0	22
Total	76,485	30.1	880	3,628,654	31.8	694
Highway Aid (Calendar 2006)						
County Aid	26,339	10.4	303	376,947	3.3	72
Municipal Aid	1,270	0.5	15	114,470	1.0	22
Township Aid	3,784	1.5	44	32,811	0.3	6
Total	31,393	12.4	361	524,228	4.6	100
Local Government Aid (Calendar 2006)	14,172	5.6	163	484,558	4.2	93
Disparity Reduction Aid (Calendar 2006)	598	0.2	7	18,311	0.2	4
County Program Aid (Payable 2006)	6,349	2.5	73	205,847	1.8	39
Community Corrections Funding (2006)	1,672	0.7	19	78,052	0.7	15
Total Aids	254,024	100.0	2,921	11,417,562	100.0	2,183
B. Property Tax Credits (Payable 2006)						
Homestead Market Value Credit	5,499	68.3	63	286,053	85.9	55
Agricultural Market Value Credit	1,557	19.3	18	24,926	7.5	5
Miscellaneous Credits	995	12.4	11	21,984	6.6	4
Total Property Tax Credits	8,050	100.0	93	332,963	100.0	64
C. Property Tax Refunds (05 filed 06)						
Regular (Homeowners)	1,167	47.7	13	189,960	54.4	36
Regular (Renters)	1,220	49.9	14	145,510	41.7	28
Targeting Refund	59	2.4	1	13,592	3.9	3
Total Property Tax Refunds	2,447	100.0	28	349,062	100.0	67
Total Aids/Credits	\$264,521	100.0%	\$3,042	\$12,099,587	100.0%	\$2,313
II. Property Tax Data						
A. Property Tax Levy (Payable 2006)						
County Levy	\$36,269	44.9%	\$417	\$1,999,530	30.5%	\$382
City/Town Levy	17,960	22.3	207	1,510,156	23.0	289
School District Net Tax Capacity Levy	10,915	13.5	126	1,035,360	15.8	198
School District Referendum Market Value Levy	5,008	6.2	58	532,513	8.1	102
Miscellaneous District Levy	4,430	5.5	51	823,163	12.6	157
State Property Tax Levy	6,130	7.6	71	655,554	10.0	125
Total Levy	\$80,713	100.0%	928	\$6,556,275	100.0%	1,253
Less Property Tax Credits	8,050		93	332,963		64
Net Property Taxes Payable	72,662		836	6,223,312		1,190
B. Property Valuation (2005 Assessment)						
Market Valuation	\$5,224,662		\$60,086	\$464,142,891		\$88,727
Referendum Market Valuation	2,637,264		\$30,330	402,112,544		76,870
Net Tax Capacity (NTC)	51,838		596	5,213,748		997
C. Average Local NTC Tax Rate	134.215			102.407		
Avg. Referendum Mkt. Value Tax Rate	0.190			0.140		
III. Major State Taxes						
Individual Income Tax (2005 filed 2006)	\$74,307	51.1%	\$855	\$6,042,335	47.3%	\$1,155
Sales/Use Tax (Calendar 2006)	28,772	19.8	331	3,729,834	29.2	713
Motor Vehicle Sales Tax (Calendar 2006)	9,644	6.6	111	532,261	4.2	102
Motor Vehicle Registration Tax (Calendar 2006)	8,303	5.7	95	488,538	3.8	93
Motor Fuels Tax (Calendar 2006)	12,355	8.5	142	641,653	5.0	123
Corporate Income Tax (Calendar 2005)	5,894	4.1	68	696,227	5.4	133
State General Property Tax (Payable 2006)	6,130	4.2	71	655,554	5.1	125
Total State Taxes	\$145,406	100.0%	\$1,672	\$12,786,402	100.0%	\$2,444

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 (2005-2006)	\$112,545	49.9%	\$1,409	\$6,477,913	56.7%	\$1,238
Human Services Aid (Calendar 2006)						
Medical Assistance	51,624	22.9	646	2,016,673	17.7	386
Minnesota Family Investment Program	2,139	0.9	27	39,027	0.3	7
General Assistance including GAMC	5,618	2.5	70	314,864	2.8	60
Social Services	21,664	9.6	271	1,145,551	10.0	219
Miscellaneous	1,700	0.8	21	112,538	1.0	22
Total	82,745	36.7	1,036	3,628,654	31.8	694
Highway Aid (Calendar 2006)						
County Aid	15,190	6.7	190	376,947	3.3	72
Municipal Aid	400	0.2	5	114,470	1.0	22
Township Aid	1,163	0.5	15	32,811	0.3	6
Total	16,753	7.4	210	524,228	4.6	100
Local Government Aid (Calendar 2006)	6,015	2.7	75	484,558	4.2	93
Disparity Reduction Aid (Calendar 2006)	266	0.1	3	18,311	0.2	4
County Program Aid (Payable 2006)	5,718	2.5	72	205,847	1.8	39
Community Corrections Funding (2006)	1,500	0.7	19	78,052	0.7	15
Total Aids	225,542	100.0	2,823	11,417,562	100.0	2,183
B. Property Tax Credits (Payable 2006)						
Homestead Market Value Credit	4,856	85.7	61	286,053	85.9	55
Agricultural Market Value Credit	810	14.3	10	24,926	7.5	5
Miscellaneous Credits	3	0.0	0	21,984	6.6	4
Total Property Tax Credits	5,668	100.0	71	332,963	100.0	64
C. Property Tax Refunds (05 filed 06)						
Regular (Homeowners)	1,358	50.0	17	189,960	54.4	36
Regular (Renters)	1,307	48.1	16	145,510	41.7	28
Targeting Refund	53	1.9	1	13,592	3.9	3
Total Property Tax Refunds	2,718	100.0	34	349,062	100.0	67
Total Aids/Credits	\$233,928	100.0%	\$2,928	\$12,099,587	100.0%	\$2,313
II. Property Tax Data						
A. Property Tax Levy (Payable 2006)						
County Levy	\$34,082	45.9%	\$427	\$1,999,530	30.5%	\$382
City/Town Levy	12,298	16.6	154	1,510,156	23.0	289
School District Net Tax Capacity Levy	15,772	21.3	197	1,035,360	15.8	198
School District Referendum Market Value Levy	2,792	3.8	35	532,513	8.1	102
Miscellaneous District Levy	1,420	1.9	18	823,163	12.6	157
State Property Tax Levy	7,852	10.6	98	655,554	10.0	125
Total Levy	\$74,217	100.0%	929	\$6,556,275	100.0%	1,253
Less Property Tax Credits	5,668		71	332,963		64
Net Property Taxes Payable	68,549		858	6,223,312		1,190
B. Property Valuation (2005 Assessment)						
Market Valuation	\$5,516,357		\$69,041	\$464,142,891		\$88,727
Referendum Market Valuation	3,608,560		\$45,163	402,112,544		76,870
Net Tax Capacity (NTC)	58,345		730	5,213,748		997
C. Average Local NTC Tax Rate	108.961			102.407		
Avg. Referendum Mkt. Value Tax Rate	0.077			0.140		
III. Major State Taxes						
Individual Income Tax (2005 filed 2006)	\$42,888	34.9%	\$537	\$6,042,335	47.3%	\$1,155
Sales/Use Tax (Calendar 2006)	42,969	34.9	538	3,729,834	29.2	713
Motor Vehicle Sales Tax (Calendar 2006)	7,708	6.3	96	532,261	4.2	102
Motor Vehicle Registration Tax (Calendar 2006)	6,652	5.4	83	488,538	3.8	93
Motor Fuels Tax (Calendar 2006)	10,515	8.6	132	641,653	5.0	123
Corporate Income Tax (Calendar 2005)	4,373	3.6	55	696,227	5.4	133
State General Property Tax (Payable 2006)	7,852	6.4	98	655,554	5.1	125
Total State Taxes	\$122,956	100.0%	\$1,539	\$12,786,402	100.0%	\$2,444

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 (2005-2006)	\$352,005	43.7%	\$1,096	\$6,477,913	56.7%	\$1,238
Human Services Aid (Calendar 2006)						
Medical Assistance	165,803	20.6	516	2,016,673	17.7	386
Minnesota Family Investment Program	2,104	0.3	7	39,027	0.3	7
General Assistance including GAMC	29,257	3.6	91	314,864	2.8	60
Social Services	92,811	11.5	289	1,145,551	10.0	219
Miscellaneous	10,466	1.3	33	112,538	1.0	22
Total	300,442	37.3	935	3,628,654	31.8	694
Highway Aid (Calendar 2006)						
County Aid	46,851	5.8	146	376,947	3.3	72
Municipal Aid	8,254	1.0	26	114,470	1.0	22
Township Aid	1,480	0.2	5	32,811	0.3	6
Total	56,586	7.0	176	524,228	4.6	100
Local Government Aid (Calendar 2006)	62,117	7.7	193	484,558	4.2	93
Disparity Reduction Aid (Calendar 2006)	10,568	1.3	33	18,311	0.2	4
County Program Aid (Payable 2006)	17,811	2.2	55	205,847	1.8	39
Community Corrections Funding (2006)	6,734	0.8	21	78,052	0.7	15
Total Aids	806,263	100.0	2,510	11,417,562	100.0	2,183
B. Property Tax Credits (Payable 2006)						
Homestead Market Value Credit	23,099	58.8	72	286,053	85.9	55
Agricultural Market Value Credit	908	2.3	3	24,926	7.5	5
Miscellaneous Credits	15,264	38.9	48	21,984	6.6	4
Total Property Tax Credits	39,271	100.0	122	332,963	100.0	64
C. Property Tax Refunds (05 filed 06)						
Regular (Homeowners)	5,645	41.6	18	189,960	54.4	36
Regular (Renters)	7,713	56.8	24	145,510	41.7	28
Targeting Refund	220	1.6	1	13,592	3.9	3
Total Property Tax Refunds	13,578	100.0	42	349,062	100.0	67
Total Aids/Credits	\$859,112	100.0%	\$2,675	\$12,099,587	100.0%	\$2,313
II. Property Tax Data						
A. Property Tax Levy (Payable 2006)						
County Levy	\$145,974	47.2%	\$454	\$1,999,530	30.5%	\$382
City/Town Levy	68,688	22.2	214	1,510,156	23.0	289
School District Net Tax Capacity Levy	31,161	10.1	97	1,035,360	15.8	198
School District Referendum Market Value Levy	12,516	4.0	39	532,513	8.1	102
Miscellaneous District Levy	18,598	6.0	58	823,163	12.6	157
State Property Tax Levy	32,225	10.4	100	655,554	10.0	125
Total Levy	\$309,162	100.0%	963	\$6,556,275	100.0%	1,253
Less Property Tax Credits	39,271		122	332,963		64
Net Property Taxes Payable	269,891		840	6,223,312		1,190
B. Property Valuation (2005 Assessment)						
Market Valuation	\$22,792,677		\$70,966	\$464,142,891		\$88,727
Referendum Market Valuation	17,588,052		\$54,761	402,112,544		76,870
Net Tax Capacity (NTC)	251,978		785	5,213,748		997
C. Average Local NTC Tax Rate	104.872			102.407		
Avg. Referendum Mkt. Value Tax Rate	0.072			0.140		
III. Major State Taxes						
Individual Income Tax (2005 filed 2006)	\$238,492	37.4%	\$743	\$6,042,335	47.3%	\$1,155
Sales/Use Tax (Calendar 2006)	234,643	36.8	731	3,729,834	29.2	713
Motor Vehicle Sales Tax (Calendar 2006)	33,916	5.3	106	532,261	4.2	102
Motor Vehicle Registration Tax (Calendar 2006)	30,231	4.7	94	488,538	3.8	93
Motor Fuels Tax (Calendar 2006)	43,495	6.8	135	641,653	5.0	123
Corporate Income Tax (Calendar 2005)	25,371	4.0	79	696,227	5.4	133
State General Property Tax (Payable 2006)	32,225	5.0	100	655,554	5.1	125
Total State Taxes	\$638,373	100.0%	\$1,988	\$12,786,402	100.0%	\$2,444

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 (2005-2006)	\$245,153	49.2%	\$1,121	\$6,477,913	56.7%	\$1,238
Human Services Aid (Calendar 2006)						
Medical Assistance	99,904	20.0	457	2,016,673	17.7	386
Minnesota Family Investment Program	1,073	0.2	5	39,027	0.3	7
General Assistance including GAMC	10,576	2.1	48	314,864	2.8	60
Social Services	54,102	10.9	247	1,145,551	10.0	219
Miscellaneous	3,611	0.7	17	112,538	1.0	22
Total	169,266	34.0	774	3,628,654	31.8	694
Highway Aid (Calendar 2006)						
County Aid	34,426	6.9	157	376,947	3.3	72
Municipal Aid	3,196	0.6	15	114,470	1.0	22
Township Aid	3,490	0.7	16	32,811	0.3	6
Total	41,112	8.2	188	524,228	4.6	100
Local Government Aid (Calendar 2006)	27,573	5.5	126	484,558	4.2	93
Disparity Reduction Aid (Calendar 2006)	328	0.1	1	18,311	0.2	4
County Program Aid (Payable 2006)	11,806	2.4	54	205,847	1.8	39
Community Corrections Funding (2006)	3,220	0.6	15	78,052	0.7	15
Total Aids	498,457	100.0	2,279	11,417,562	100.0	2,183
B. Property Tax Credits (Payable 2006)						
Homestead Market Value Credit	15,091	69.1	69	286,053	85.9	55
Agricultural Market Value Credit	2,744	12.6	13	24,926	7.5	5
Miscellaneous Credits	3,996	18.3	18	21,984	6.6	4
Total Property Tax Credits	21,831	100.0	100	332,963	100.0	64
C. Property Tax Refunds (05 filed 06)						
Regular (Homeowners)	3,565	44.3	16	189,960	54.4	36
Regular (Renters)	4,204	52.3	19	145,510	41.7	28
Targeting Refund	273	3.4	1	13,592	3.9	3
Total Property Tax Refunds	8,042	100.0	37	349,062	100.0	67
Total Aids/Credits	\$528,330	100.0%	\$2,415	\$12,099,587	100.0%	\$2,313
II. Property Tax Data						
A. Property Tax Levy (Payable 2006)						
County Levy	\$94,054	44.8%	\$430	\$1,999,530	30.5%	\$382
City/Town Levy	43,089	20.5	197	1,510,156	23.0	289
School District Net Tax Capacity Levy	34,473	16.4	158	1,035,360	15.8	198
School District Referendum Market Value Levy	10,091	4.8	46	532,513	8.1	102
Miscellaneous District Levy	8,615	4.1	39	823,163	12.6	157
State Property Tax Levy	19,467	9.3	89	655,554	10.0	125
Total Levy	\$209,789	100.0%	959	\$6,556,275	100.0%	1,253
Less Property Tax Credits	21,831		100	332,963		64
Net Property Taxes Payable	187,959		859	6,223,312		1,190
B. Property Valuation (2005 Assessment)						
Market Valuation	\$18,836,816		\$86,115	\$464,142,891		\$88,727
Referendum Market Valuation	11,175,378		\$51,090	402,112,544		76,870
Net Tax Capacity (NTC)	190,032		869	5,213,748		997
C. Average Local NTC Tax Rate	94.708			102.407		
Avg. Referendum Mkt. Value Tax Rate	0.093			0.140		
III. Major State Taxes						
Individual Income Tax (2005 filed 2006)	\$155,803	39.8%	\$712	\$6,042,335	47.3%	\$1,155
Sales/Use Tax (Calendar 2006)	125,981	32.2	576	3,729,834	29.2	713
Motor Vehicle Sales Tax (Calendar 2006)	22,967	5.9	105	532,261	4.2	102
Motor Vehicle Registration Tax (Calendar 2006)	20,074	5.1	92	488,538	3.8	93
Motor Fuels Tax (Calendar 2006)	33,320	8.5	152	641,653	5.0	123
Corporate Income Tax (Calendar 2005)	13,924	3.6	64	696,227	5.4	133
State General Property Tax (Payable 2006)	19,467	5.0	89	655,554	5.1	125
Total State Taxes	\$391,536	100.0%	\$1,790	\$12,786,402	100.0%	\$2,444

	FIVE (5)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
I. Major State Aids/Credits						
A. Aids to Local Governments						
Education Aid (2005-2006)	\$209,611	54.7%	\$1,301	\$6,477,913	56.7%	\$1,238
Human Services Aid (Calendar 2006)						
Medical Assistance	78,952	20.6	490	2,016,673	17.7	386
Minnesota Family Investment Program	1,036	0.3	6	39,027	0.3	7
General Assistance including GAMC	8,636	2.3	54	314,864	2.8	60
Social Services	38,505	10.1	239	1,145,551	10.0	219
Miscellaneous	3,342	0.9	21	112,538	1.0	22
Total	130,471	34.1	810	3,628,654	31.8	694
Highway Aid (Calendar 2006)						
County Aid	17,524	4.6	109	376,947	3.3	72
Municipal Aid	1,075	0.3	7	114,470	1.0	22
Township Aid	1,652	0.4	10	32,811	0.3	6
Total	20,251	5.3	126	524,228	4.6	100
Local Government Aid (Calendar 2006)	13,449	3.5	84	484,558	4.2	93
Disparity Reduction Aid (Calendar 2006)	368	0.1	2	18,311	0.2	4
County Program Aid (Payable 2006)	6,235	1.6	39	205,847	1.8	39
Community Corrections Funding (2006)	2,676	0.7	17	78,052	0.7	15
Total Aids	383,061	100.0	2,378	11,417,562	100.0	2,183
B. Property Tax Credits (Payable 2006)						
Homestead Market Value Credit	11,411	78.3	71	286,053	85.9	55
Agricultural Market Value Credit	1,990	13.7	12	24,926	7.5	5
Miscellaneous Credits	1,177	8.1	7	21,984	6.6	4
Total Property Tax Credits	14,578	100.0	91	332,963	100.0	64
C. Property Tax Refunds (05 filed 06)						
Regular (Homeowners)	4,324	57.7	27	189,960	54.4	36
Regular (Renters)	2,888	38.5	18	145,510	41.7	28
Targeting Refund	284	3.8	2	13,592	3.9	3
Total Property Tax Refunds	7,496	100.0	47	349,062	100.0	67
Total Aids/Credits	\$405,134	100.0%	\$2,515	\$12,099,587	100.0%	\$2,313
II. Property Tax Data						
A. Property Tax Levy (Payable 2006)						
County Levy	\$75,682	40.6%	\$470	\$1,999,530	30.5%	\$382
City/Town Levy	43,402	23.3	269	1,510,156	23.0	289
School District Net Tax Capacity Levy	30,889	16.6	192	1,035,360	15.8	198
School District Referendum Market Value Levy	7,579	4.1	47	532,513	8.1	102
Miscellaneous District Levy	4,567	2.4	28	823,163	12.6	157
State Property Tax Levy	24,385	13.1	151	655,554	10.0	125
Total Levy	\$186,504	100.0%	1,158	\$6,556,275	100.0%	1,253
Less Property Tax Credits	14,578		91	332,963		64
Net Property Taxes Payable	171,927		1,067	6,223,312		1,190
B. Property Valuation (2005 Assessment)						
Market Valuation	\$17,050,969		\$105,862	\$464,142,891		\$88,727
Referendum Market Valuation	10,149,623		\$63,015	402,112,544		76,870
Net Tax Capacity (NTC)	178,474		1,108	5,213,748		997
C. Average Local NTC Tax Rate	86.557			102.407		
Avg. Referendum Mkt. Value Tax Rate	0.075			0.140		
III. Major State Taxes						
Individual Income Tax (2005 filed 2006)	\$107,117	36.7%	\$665	\$6,042,335	47.3%	\$1,155
Sales/Use Tax (Calendar 2006)	92,885	31.8	577	3,729,834	29.2	713
Motor Vehicle Sales Tax (Calendar 2006)	17,616	6.0	109	532,261	4.2	102
Motor Vehicle Registration Tax (Calendar 2006)	15,370	5.3	95	488,538	3.8	93
Motor Fuels Tax (Calendar 2006)	25,296	8.7	157	641,653	5.0	123
Corporate Income Tax (Calendar 2005)	9,543	3.3	59	696,227	5.4	133
State General Property Tax (Payable 2006)	24,385	8.3	151	655,554	5.1	125
Total State Taxes	\$292,212	100.0%	\$1,814	\$12,786,402	100.0%	\$2,444

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 (2005-2006)	\$146,762	54.6%	\$1,236	\$6,477,913	56.7%	\$1,238
Human Services Aid (Calendar 2006)						
Medical Assistance	48,576	18.1	409	2,016,673	17.7	386
Minnesota Family Investment Program	579	0.2	5	39,027	0.3	7
General Assistance including GAMC	4,635	1.7	39	314,864	2.8	60
Social Services	24,155	9.0	203	1,145,551	10.0	219
Miscellaneous	1,681	0.6	14	112,538	1.0	22
Total	79,626	29.6	670	3,628,654	31.8	694
Highway Aid (Calendar 2006)						
County Aid	14,236	5.3	120	376,947	3.3	72
Municipal Aid	1,622	0.6	14	114,470	1.0	22
Township Aid	1,818	0.7	15	32,811	0.3	6
Total	17,676	6.6	149	524,228	4.6	100
Local Government Aid (Calendar 2006)	16,847	6.3	142	484,558	4.2	93
Disparity Reduction Aid (Calendar 2006)	375	0.1	3	18,311	0.2	4
County Program Aid (Payable 2006)	5,599	2.1	47	205,847	1.8	39
Community Corrections Funding (2006)	1,840	0.7	15	78,052	0.7	15
Total Aids	268,725	100.0	2,263	11,417,562	100.0	2,183
B. Property Tax Credits (Payable 2006)						
Homestead Market Value Credit	8,542	85.8	72	286,053	85.9	55
Agricultural Market Value Credit	1,408	14.1	12	24,926	7.5	5
Miscellaneous Credits	7	0.1	0	21,984	6.6	4
Total Property Tax Credits	9,957	100.0	84	332,963	100.0	64
C. Property Tax Refunds (05 filed 06)						
Regular (Homeowners)	3,323	56.2	28	189,960	54.4	36
Regular (Renters)	2,450	41.5	21	145,510	41.7	28
Targeting Refund	138	2.3	1	13,592	3.9	3
Total Property Tax Refunds	5,911	100.0	50	349,062	100.0	67
Total Aids/Credits	\$284,593	100.0%	\$2,396	\$12,099,587	100.0%	\$2,313
II. Property Tax Data						
A. Property Tax Levy (Payable 2006)						
County Levy	\$56,293	46.6%	\$474	\$1,999,530	30.5%	\$382
City/Town Levy	28,566	23.7	241	1,510,156	23.0	289
School District Net Tax Capacity Levy	15,957	13.2	134	1,035,360	15.8	198
School District Referendum Market Value Levy	8,135	6.7	68	532,513	8.1	102
Miscellaneous District Levy	3,447	2.9	29	823,163	12.6	157
State Property Tax Levy	8,274	6.9	70	655,554	10.0	125
Total Levy	\$120,672	100.0%	1,016	\$6,556,275	100.0%	1,253
Less Property Tax Credits	9,957		84	332,963		64
Net Property Taxes Payable	110,715		932	6,223,312		1,190
B. Property Valuation (2005 Assessment)						
Market Valuation	\$9,643,097		\$81,197	\$464,142,891		\$88,727
Referendum Market Valuation	6,002,411		\$50,542	402,112,544		76,870
Net Tax Capacity (NTC)	95,505		804	5,213,748		997
C. Average Local NTC Tax Rate	109.170			102.407		
Avg. Referendum Mkt. Value Tax Rate	0.136			0.140		
III. Major State Taxes						
Individual Income Tax (2005 filed 2006)	\$96,106	43.5%	\$809	\$6,042,335	47.3%	\$1,155
Sales/Use Tax (Calendar 2006)	66,822	30.3	563	3,729,834	29.2	713
Motor Vehicle Sales Tax (Calendar 2006)	13,077	5.9	110	532,261	4.2	102
Motor Vehicle Registration Tax (Calendar 2006)	11,445	5.2	96	488,538	3.8	93
Motor Fuels Tax (Calendar 2006)	14,883	6.7	125	641,653	5.0	123
Corporate Income Tax (Calendar 2005)	10,213	4.6	86	696,227	5.4	133
State General Property Tax (Payable 2006)	8,274	3.7	70	655,554	5.1	125
Total State Taxes	\$220,819	100.0%	\$1,859	\$12,786,402	100.0%	\$2,444

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 (2005-2006)	\$65,967	47.5%	\$1,381	\$6,477,913	56.7%	\$1,238
Human Services Aid (Calendar 2006)						
Medical Assistance	27,194	19.6	569	2,016,673	17.7	386
Minnesota Family Investment Program	129	0.1	3	39,027	0.3	7
General Assistance including GAMC	1,605	1.2	34	314,864	2.8	60
Social Services	12,740	9.2	267	1,145,551	10.0	219
Miscellaneous	896	0.6	19	112,538	1.0	22
Total	42,565	30.6	891	3,628,654	31.8	694
Highway Aid (Calendar 2006)						
County Aid	13,197	9.5	276	376,947	3.3	72
Municipal Aid	206	0.1	4	114,470	1.0	22
Township Aid	2,344	1.7	49	32,811	0.3	6
Total	15,747	11.3	330	524,228	4.6	100
Local Government Aid (Calendar 2006)	9,531	6.9	200	484,558	4.2	93
Disparity Reduction Aid (Calendar 2006)	696	0.5	15	18,311	0.2	4
County Program Aid (Payable 2006)	3,763	2.7	79	205,847	1.8	39
Community Corrections Funding (2006)	726	0.5	15	78,052	0.7	15
Total Aids	138,995	100.0	2,910	11,417,562	100.0	2,183
B. Property Tax Credits (Payable 2006)						
Homestead Market Value Credit	3,201	75.6	67	286,053	85.9	55
Agricultural Market Value Credit	1,036	24.4	22	24,926	7.5	5
Miscellaneous Credits	0	0.0	0	21,984	6.6	4
Total Property Tax Credits	4,237	100.0	89	332,963	100.0	64
C. Property Tax Refunds (05 filed 06)						
Regular (Homeowners)	584	43.5	12	189,960	54.4	36
Regular (Renters)	737	54.9	15	145,510	41.7	28
Targeting Refund	21	1.6	0	13,592	3.9	3
Total Property Tax Refunds	1,342	100.0	28	349,062	100.0	67
Total Aids/Credits	\$144,573	100.0%	\$3,027	\$12,099,587	100.0%	\$2,313
II. Property Tax Data						
A. Property Tax Levy (Payable 2006)						
County Levy	\$22,528	47.7%	\$472	\$1,999,530	30.5%	\$382
City/Town Levy	11,770	24.9	246	1,510,156	23.0	289
School District Net Tax Capacity Levy	6,523	13.8	137	1,035,360	15.8	198
School District Referendum Market Value Levy	2,232	4.7	47	532,513	8.1	102
Miscellaneous District Levy	1,337	2.8	28	823,163	12.6	157
State Property Tax Levy	2,834	6.0	59	655,554	10.0	125
Total Levy	\$47,225	100.0%	989	\$6,556,275	100.0%	1,253
Less Property Tax Credits	4,237		89	332,963		64
Net Property Taxes Payable	42,989		900	6,223,312		1,190
B. Property Valuation (2005 Assessment)						
Market Valuation	\$4,353,109		\$91,136	\$464,142,891		\$88,727
Referendum Market Valuation	1,448,398		\$30,323	402,112,544		76,870
Net Tax Capacity (NTC)	39,233		821	5,213,748		997
C. Average Local NTC Tax Rate	106.903			102.407		
Avg. Referendum Mkt. Value Tax Rate	0.169			0.140		
III. Major State Taxes						
Individual Income Tax (2005 filed 2006)	\$32,814	46.1%	\$687	\$6,042,335	47.3%	\$1,155
Sales/Use Tax (Calendar 2006)	15,778	22.2	330	3,729,834	29.2	713
Motor Vehicle Sales Tax (Calendar 2006)	5,400	7.6	113	532,261	4.2	102
Motor Vehicle Registration Tax (Calendar 2006)	4,678	6.6	98	488,538	3.8	93
Motor Fuels Tax (Calendar 2006)	6,802	9.6	142	641,653	5.0	123
Corporate Income Tax (Calendar 2005)	2,881	4.0	60	696,227	5.4	133
State General Property Tax (Payable 2006)	2,834	4.0	59	655,554	5.1	125
Total State Taxes	\$71,187	100.0%	\$1,490	\$12,786,402	100.0%	\$2,444

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 (2005-2006)	\$196,323	58.6%	\$1,232	\$6,477,913	56.7%	\$1,238
Human Services Aid (Calendar 2006)						
Medical Assistance	60,783	18.2	381	2,016,673	17.7	386
Minnesota Family Investment Program	735	0.2	5	39,027	0.3	7
General Assistance including GAMC	7,906	2.4	50	314,864	2.8	60
Social Services	29,971	8.9	188	1,145,551	10.0	219
Miscellaneous	2,013	0.6	13	112,538	1.0	22
Total	101,407	30.3	636	3,628,654	31.8	694
Highway Aid (Calendar 2006)						
County Aid	18,097	5.4	114	376,947	3.3	72
Municipal Aid	607	0.2	4	114,470	1.0	22
Township Aid	1,082	0.3	7	32,811	0.3	6
Total	19,786	5.9	124	524,228	4.6	100
Local Government Aid (Calendar 2006)	7,786	2.3	49	484,558	4.2	93
Disparity Reduction Aid (Calendar 2006)	142	0.0	1	18,311	0.2	4
County Program Aid (Payable 2006)	6,697	2.0	42	205,847	1.8	39
Community Corrections Funding (2006)	2,744	0.8	17	78,052	0.7	15
Total Aids	334,885	100.0	2,101	11,417,562	100.0	2,183
B. Property Tax Credits (Payable 2006)						
Homestead Market Value Credit	10,331	84.2	65	286,053	85.9	55
Agricultural Market Value Credit	1,923	15.7	12	24,926	7.5	5
Miscellaneous Credits	17	0.1	0	21,984	6.6	4
Total Property Tax Credits	12,271	100.0	77	332,963	100.0	64
C. Property Tax Refunds (05 filed 06)						
Regular (Homeowners)	6,543	69.4	41	189,960	54.4	36
Regular (Renters)	2,657	28.2	17	145,510	41.7	28
Targeting Refund	232	2.5	1	13,592	3.9	3
Total Property Tax Refunds	9,431	100.0	59	349,062	100.0	67
Total Aids/Credits	\$356,587	100.0%	\$2,237	\$12,099,587	100.0%	\$2,313
II. Property Tax Data						
A. Property Tax Levy (Payable 2006)						
County Levy	\$70,887	45.4%	\$445	\$1,999,530	30.5%	\$382
City/Town Levy	33,768	21.6	212	1,510,156	23.0	289
School District Net Tax Capacity Levy	30,519	19.5	191	1,035,360	15.8	198
School District Referendum Market Value Levy	6,784	4.3	43	532,513	8.1	102
Miscellaneous District Levy	4,313	2.8	27	823,163	12.6	157
State Property Tax Levy	9,894	6.3	62	655,554	10.0	125
Total Levy	\$156,165	100.0%	980	\$6,556,275	100.0%	1,253
Less Property Tax Credits	12,271		77	332,963		64
Net Property Taxes Payable	143,895		903	6,223,312		1,190
B. Property Valuation (2005 Assessment)						
Market Valuation	\$12,265,520		\$76,946	\$464,142,891		\$88,727
Referendum Market Valuation	10,006,739		\$62,776	402,112,544		76,870
Net Tax Capacity (NTC)	126,360		793	5,213,748		997
C. Average Local NTC Tax Rate	110.154			102.407		
Avg. Referendum Mkt. Value Tax Rate	0.071			0.140		
III. Major State Taxes						
Individual Income Tax (2005 filed 2006)	\$119,732	46.8%	\$751	\$6,042,335	47.3%	\$1,155
Sales/Use Tax (Calendar 2006)	56,074	21.9	352	3,729,834	29.2	713
Motor Vehicle Sales Tax (Calendar 2006)	18,475	7.2	116	532,261	4.2	102
Motor Vehicle Registration Tax (Calendar 2006)	16,279	6.4	102	488,538	3.8	93
Motor Fuels Tax (Calendar 2006)	27,228	10.6	171	641,653	5.0	123
Corporate Income Tax (Calendar 2005)	8,386	3.3	53	696,227	5.4	133
State General Property Tax (Payable 2006)	9,894	3.9	62	655,554	5.1	125
Total State Taxes	\$256,070	100.0%	\$1,606	\$12,786,402	100.0%	\$2,444

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 (2005-2006)	\$487,494	66.3%	\$1,273	\$6,477,913	56.7%	\$1,238
Human Services Aid (Calendar 2006)						
Medical Assistance	96,726	13.2	253	2,016,673	17.7	386
Minnesota Family Investment Program	1,197	0.2	3	39,027	0.3	7
General Assistance including GAMC	14,593	2.0	38	314,864	2.8	60
Social Services	56,856	7.7	148	1,145,551	10.0	219
Miscellaneous	5,378	0.7	14	112,538	1.0	22
Total	174,751	23.8	456	3,628,654	31.8	694
Highway Aid (Calendar 2006)						
County Aid	18,465	2.5	48	376,947	3.3	72
Municipal Aid	6,165	0.8	16	114,470	1.0	22
Township Aid	1,457	0.2	4	32,811	0.3	6
Total	26,086	3.5	68	524,228	4.6	100
Local Government Aid (Calendar 2006)	27,038	3.7	71	484,558	4.2	93
Disparity Reduction Aid (Calendar 2006)	156	0.0	0	18,311	0.2	4
County Program Aid (Payable 2006)	14,714	2.0	38	205,847	1.8	39
Community Corrections Funding (2006)	4,669	0.6	12	78,052	0.7	15
Total Aids	734,909	100.0	1,919	11,417,562	100.0	2,183
B. Property Tax Credits (Payable 2006)						
Homestead Market Value Credit	21,886	89.7	57	286,053	85.9	55
Agricultural Market Value Credit	2,479	10.2	6	24,926	7.5	5
Miscellaneous Credits	31	0.1	0	21,984	6.6	4
Total Property Tax Credits	24,395	100.0	64	332,963	100.0	64
C. Property Tax Refunds (05 filed 06)						
Regular (Homeowners)	11,315	55.7	30	189,960	54.4	36
Regular (Renters)	8,326	41.0	22	145,510	41.7	28
Targeting Refund	659	3.2	2	13,592	3.9	3
Total Property Tax Refunds	20,300	100.0	53	349,062	100.0	67
Total Aids/Credits	\$779,604	100.0%	\$2,035	\$12,099,587	100.0%	\$2,313
II. Property Tax Data						
A. Property Tax Levy (Payable 2006)						
County Levy	\$133,468	33.5%	\$348	\$1,999,530	30.5%	\$382
City/Town Levy	99,704	25.0	260	1,510,156	23.0	289
School District Net Tax Capacity Levy	82,827	20.8	216	1,035,360	15.8	198
School District Referendum Market Value Levy	27,359	6.9	71	532,513	8.1	102
Miscellaneous District Levy	17,815	4.5	47	823,163	12.6	157
State Property Tax Levy	37,096	9.3	97	655,554	10.0	125
Total Levy	\$398,269	100.0%	1,040	\$6,556,275	100.0%	1,253
Less Property Tax Credits	24,395		64	332,963		64
Net Property Taxes Payable	373,874		976	6,223,312		1,190
B. Property Valuation (2005 Assessment)						
Market Valuation	\$28,997,599		\$75,702	\$464,142,891		\$88,727
Referendum Market Valuation	25,899,544		\$67,614	402,112,544		76,870
Net Tax Capacity (NTC)	324,466		847	5,213,748		997
C. Average Local NTC Tax Rate	102.737			102.407		
Avg. Referendum Mkt. Value Tax Rate	0.107			0.140		
III. Major State Taxes						
Individual Income Tax (2005 filed 2006)	\$359,479	45.8%	\$938	\$6,042,335	47.3%	\$1,155
Sales/Use Tax (Calendar 2006)	227,772	29.0	595	3,729,834	29.2	713
Motor Vehicle Sales Tax (Calendar 2006)	39,449	5.0	103	532,261	4.2	102
Motor Vehicle Registration Tax (Calendar 2006)	35,981	4.6	94	488,538	3.8	93
Motor Fuels Tax (Calendar 2006)	54,694	7.0	143	641,653	5.0	123
Corporate Income Tax (Calendar 2005)	30,073	3.8	79	696,227	5.4	133
State General Property Tax (Payable 2006)	37,096	4.7	97	655,554	5.1	125
Total State Taxes	\$784,543	100.0%	\$2,048	\$12,786,402	100.0%	\$2,444

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 (2005-2006)	\$152,636	49.4%	\$1,292	\$6,477,913	56.7%	\$1,238
Human Services Aid (Calendar 2006)						
Medical Assistance	55,192	17.9	467	2,016,673	17.7	386
Minnesota Family Investment Program	368	0.1	3	39,027	0.3	7
General Assistance including GAMC	4,125	1.3	35	314,864	2.8	60
Social Services	27,541	8.9	233	1,145,551	10.0	219
Miscellaneous	2,136	0.7	18	112,538	1.0	22
Total	89,362	28.9	756	3,628,654	31.8	694
Highway Aid (Calendar 2006)						
County Aid	27,532	8.9	233	376,947	3.3	72
Municipal Aid	998	0.3	8	114,470	1.0	22
Township Aid	5,132	1.7	43	32,811	0.3	6
Total	33,662	10.9	285	524,228	4.6	100
Local Government Aid (Calendar 2006)	21,910	7.1	185	484,558	4.2	93
Disparity Reduction Aid (Calendar 2006)	865	0.3	7	18,311	0.2	4
County Program Aid (Payable 2006)	8,335	2.7	71	205,847	1.8	39
Community Corrections Funding (2006)	2,071	0.7	18	78,052	0.7	15
Total Aids	308,840	100.0	2,614	11,417,562	100.0	2,183
B. Property Tax Credits (Payable 2006)						
Homestead Market Value Credit	8,041	78.9	68	286,053	85.9	55
Agricultural Market Value Credit	2,145	21.1	18	24,926	7.5	5
Miscellaneous Credits	0	0.0	0	21,984	6.6	4
Total Property Tax Credits	10,186	100.0	86	332,963	100.0	64
C. Property Tax Refunds (05 filed 06)						
Regular (Homeowners)	1,492	42.9	13	189,960	54.4	36
Regular (Renters)	1,912	55.0	16	145,510	41.7	28
Targeting Refund	70	2.0	1	13,592	3.9	3
Total Property Tax Refunds	3,474	100.0	29	349,062	100.0	67
Total Aids/Credits	\$322,501	100.0%	\$2,729	\$12,099,587	100.0%	\$2,313
II. Property Tax Data						
A. Property Tax Levy (Payable 2006)						
County Levy	\$52,158	44.5%	\$441	\$1,999,530	30.5%	\$382
City/Town Levy	27,110	23.1	229	1,510,156	23.0	289
School District Net Tax Capacity Levy	20,253	17.3	171	1,035,360	15.8	198
School District Referendum Market Value Levy	5,408	4.6	46	532,513	8.1	102
Miscellaneous District Levy	4,348	3.7	37	823,163	12.6	157
State Property Tax Levy	7,835	6.7	66	655,554	10.0	125
Total Levy	\$117,112	100.0%	991	\$6,556,275	100.0%	1,253
Less Property Tax Credits	10,186		86	332,963		64
Net Property Taxes Payable	106,925		905	6,223,312		1,190
B. Property Valuation (2005 Assessment)						
Market Valuation	\$10,750,916		\$90,990	\$464,142,891		\$88,727
Referendum Market Valuation	4,030,393		\$34,111	402,112,544		76,870
Net Tax Capacity (NTC)	100,016		846	5,213,748		997
C. Average Local NTC Tax Rate	103.617			102.407		
Avg. Referendum Mkt. Value Tax Rate	0.140			0.140		
III. Major State Taxes						
Individual Income Tax (2005 filed 2006)	\$77,248	40.5%	\$654	\$6,042,335	47.3%	\$1,155
Sales/Use Tax (Calendar 2006)	53,789	28.2	455	3,729,834	29.2	713
Motor Vehicle Sales Tax (Calendar 2006)	13,174	6.9	111	532,261	4.2	102
Motor Vehicle Registration Tax (Calendar 2006)	11,376	6.0	96	488,538	3.8	93
Motor Fuels Tax (Calendar 2006)	18,400	9.6	156	641,653	5.0	123
Corporate Income Tax (Calendar 2005)	9,089	4.8	77	696,227	5.4	133
State General Property Tax (Payable 2006)	7,835	4.1	66	655,554	5.1	125
Total State Taxes	\$190,910	100.0%	\$1,616	\$12,786,402	100.0%	\$2,444

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 (2005-2006)	\$253,311	51.0%	\$1,112	\$6,477,913	56.7%	\$1,238
Human Services Aid (Calendar 2006)						
Medical Assistance	86,606	17.4	380	2,016,673	17.7	386
Minnesota Family Investment Program	974	0.2	4	39,027	0.3	7
General Assistance including GAMC	9,175	1.8	40	314,864	2.8	60
Social Services	51,225	10.3	225	1,145,551	10.0	219
Miscellaneous	3,716	0.7	16	112,538	1.0	22
Total	151,695	30.5	666	3,628,654	31.8	694
Highway Aid (Calendar 2006)						
County Aid	29,694	6.0	130	376,947	3.3	72
Municipal Aid	3,249	0.7	14	114,470	1.0	22
Township Aid	2,990	0.6	13	32,811	0.3	6
Total	35,933	7.2	158	524,228	4.6	100
Local Government Aid (Calendar 2006)	40,244	8.1	177	484,558	4.2	93
Disparity Reduction Aid (Calendar 2006)	849	0.2	4	18,311	0.2	4
County Program Aid (Payable 2006)	10,949	2.2	48	205,847	1.8	39
Community Corrections Funding (2006)	3,578	0.7	16	78,052	0.7	15
Total Aids	496,558	100.0	2,180	11,417,562	100.0	2,183
B. Property Tax Credits (Payable 2006)						
Homestead Market Value Credit	15,647	85.6	69	286,053	85.9	55
Agricultural Market Value Credit	2,517	13.8	11	24,926	7.5	5
Miscellaneous Credits	125	0.7	1	21,984	6.6	4
Total Property Tax Credits	18,289	100.0	80	332,963	100.0	64
C. Property Tax Refunds (05 filed 06)						
Regular (Homeowners)	4,456	45.3	20	189,960	54.4	36
Regular (Renters)	4,879	49.6	21	145,510	41.7	28
Targeting Refund	511	5.2	2	13,592	3.9	3
Total Property Tax Refunds	9,845	100.0	43	349,062	100.0	67
Total Aids/Credits	\$524,693	100.0%	\$2,303	\$12,099,587	100.0%	\$2,313
II. Property Tax Data						
A. Property Tax Levy (Payable 2006)						
County Levy	\$89,700	42.2%	\$394	\$1,999,530	30.5%	\$382
City/Town Levy	54,600	25.7	240	1,510,156	23.0	289
School District Net Tax Capacity Levy	30,748	14.5	135	1,035,360	15.8	198
School District Referendum Market Value Levy	14,144	6.6	62	532,513	8.1	102
Miscellaneous District Levy	5,948	2.8	26	823,163	12.6	157
State Property Tax Levy	17,642	8.3	77	655,554	10.0	125
Total Levy	\$212,782	100.0%	934	\$6,556,275	100.0%	1,253
Less Property Tax Credits	18,289		80	332,963		64
Net Property Taxes Payable	194,493		854	6,223,312		1,190
B. Property Valuation (2005 Assessment)						
Market Valuation	\$19,006,407		\$83,435	\$464,142,891		\$88,727
Referendum Market Valuation	11,438,343		\$50,213	402,112,544		76,870
Net Tax Capacity (NTC)	189,755		833	5,213,748		997
C. Average Local NTC Tax Rate	95.276			102.407		
Avg. Referendum Mkt. Value Tax Rate	0.125			0.140		
III. Major State Taxes						
Individual Income Tax (2005 filed 2006)	\$184,122	44.3%	\$808	\$6,042,335	47.3%	\$1,155
Sales/Use Tax (Calendar 2006)	119,451	28.8	524	3,729,834	29.2	713
Motor Vehicle Sales Tax (Calendar 2006)	24,679	5.9	108	532,261	4.2	102
Motor Vehicle Registration Tax (Calendar 2006)	21,777	5.2	96	488,538	3.8	93
Motor Fuels Tax (Calendar 2006)	29,680	7.1	130	641,653	5.0	123
Corporate Income Tax (Calendar 2005)	18,007	4.3	79	696,227	5.4	133
State General Property Tax (Payable 2006)	17,642	4.2	77	655,554	5.1	125
Total State Taxes	\$415,359	100.0%	\$1,823	\$12,786,402	100.0%	\$2,444

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 (2005-2006)	\$554,843	55.2%	\$1,140	\$6,477,913	56.7%	\$1,238
Human Services Aid (Calendar 2006)						
Medical Assistance	162,752	16.2	334	2,016,673	17.7	386
Minnesota Family Investment Program	2,169	0.2	4	39,027	0.3	7
General Assistance including GAMC	20,639	2.1	42	314,864	2.8	60
Social Services	103,452	10.3	213	1,145,551	10.0	219
Miscellaneous	7,327	0.7	15	112,538	1.0	22
Total	296,339	29.5	609	3,628,654	31.8	694
Highway Aid (Calendar 2006)						
County Aid	45,366	4.5	93	376,947	3.3	72
Municipal Aid	8,858	0.9	18	114,470	1.0	22
Township Aid	5,726	0.6	12	32,811	0.3	6
Total	59,950	6.0	123	524,228	4.6	100
Local Government Aid (Calendar 2006)	64,824	6.4	133	484,558	4.2	93
Disparity Reduction Aid (Calendar 2006)	1,730	0.2	4	18,311	0.2	4
County Program Aid (Payable 2006)	21,777	2.2	45	205,847	1.8	39
Community Corrections Funding (2006)	6,570	0.7	14	78,052	0.7	15
Total Aids	1,006,032	100.0	2,068	11,417,562	100.0	2,183
B. Property Tax Credits (Payable 2006)						
Homestead Market Value Credit	32,848	89.0	68	286,053	85.9	55
Agricultural Market Value Credit	3,987	10.8	8	24,926	7.5	5
Miscellaneous Credits	62	0.2	0	21,984	6.6	4
Total Property Tax Credits	36,897	100.0	76	332,963	100.0	64
C. Property Tax Refunds (05 filed 06)						
Regular (Homeowners)	11,474	50.1	24	189,960	54.4	36
Regular (Renters)	10,618	46.3	22	145,510	41.7	28
Targeting Refund	818	3.6	2	13,592	3.9	3
Total Property Tax Refunds	22,911	100.0	47	349,062	100.0	67
Total Aids/Credits	\$1,065,840	100.0%	\$2,191	\$12,099,587	100.0%	\$2,313
II. Property Tax Data						
A. Property Tax Levy (Payable 2006)						
County Levy	\$182,508	37.2%	\$375	\$1,999,530	30.5%	\$382
City/Town Levy	128,814	26.3	265	1,510,156	23.0	289
School District Net Tax Capacity Levy	85,542	17.4	176	1,035,360	15.8	198
School District Referendum Market Value Levy	39,641	8.1	81	532,513	8.1	102
Miscellaneous District Levy	12,363	2.5	25	823,163	12.6	157
State Property Tax Levy	41,610	8.5	86	655,554	10.0	125
Total Levy	\$490,478	100.0%	1,008	\$6,556,275	100.0%	1,253
Less Property Tax Credits	36,897		76	332,963		64
Net Property Taxes Payable	453,581		932	6,223,312		1,190
B. Property Valuation (2005 Assessment)						
Market Valuation	\$37,377,135		\$76,820	\$464,142,891		\$88,727
Referendum Market Valuation	28,965,473		\$59,532	402,112,544		76,870
Net Tax Capacity (NTC)	396,156		814	5,213,748		997
C. Average Local NTC Tax Rate	103.224			102.407		
Avg. Referendum Mkt. Value Tax Rate	0.138			0.140		
III. Major State Taxes						
Individual Income Tax (2005 filed 2006)	\$435,674	46.7%	\$895	\$6,042,335	47.3%	\$1,155
Sales/Use Tax (Calendar 2006)	246,750	26.4	507	3,729,834	29.2	713
Motor Vehicle Sales Tax (Calendar 2006)	50,817	5.4	104	532,261	4.2	102
Motor Vehicle Registration Tax (Calendar 2006)	45,501	4.9	94	488,538	3.8	93
Motor Fuels Tax (Calendar 2006)	63,140	6.8	130	641,653	5.0	123
Corporate Income Tax (Calendar 2005)	50,242	5.4	103	696,227	5.4	133
State General Property Tax (Payable 2006)	41,610	4.5	86	655,554	5.1	125
Total State Taxes	\$933,733	100.0%	\$1,919	\$12,786,402	100.0%	\$2,444

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 (2005-2006)	\$3,577,909	60.0%	\$1,268	\$6,477,913	56.7%	\$1,238
Human Services Aid (Calendar 2006)						
Medical Assistance	1,036,708	17.4	367	2,016,673	17.7	386
Minnesota Family Investment Program	26,154	0.4	9	39,027	0.3	7
General Assistance including GAMC	194,011	3.3	69	314,864	2.8	60
Social Services	607,859	10.2	215	1,145,551	10.0	219
Miscellaneous	68,767	1.2	24	112,538	1.0	22
Total	1,933,499	32.4	685	3,628,654	31.8	694
Highway Aid (Calendar 2006)						
County Aid	70,031	1.2	25	376,947	3.3	72
Municipal Aid	78,570	1.3	28	114,470	1.0	22
Township Aid	691	0.0	0	32,811	0.3	6
Total	149,292	2.5	53	524,228	4.6	100
Local Government Aid (Calendar 2006)	173,052	2.9	61	484,558	4.2	93
Disparity Reduction Aid (Calendar 2006)	1,370	0.0	0	18,311	0.2	4
County Program Aid (Payable 2006)	86,095	1.4	31	205,847	1.8	39
Community Corrections Funding (2006)	40,053	0.7	14	78,052	0.7	15
Total Aids	5,961,270	100.0	2,113	11,417,562	100.0	2,183
B. Property Tax Credits (Payable 2006)						
Homestead Market Value Credit	125,602	98.6	45	286,053	85.9	55
Agricultural Market Value Credit	1,424	1.1	1	24,926	7.5	5
Miscellaneous Credits	307	0.2	0	21,984	6.6	4
Total Property Tax Credits	127,333	100.0	45	332,963	100.0	64
C. Property Tax Refunds (05 filed 06)						
Regular (Homeowners)	134,714	55.8	48	189,960	54.4	36
Regular (Renters)	96,599	40.0	34	145,510	41.7	28
Targeting Refund	10,254	4.2	4	13,592	3.9	3
Total Property Tax Refunds	241,567	100.0	86	349,062	100.0	67
Total Aids/Credits	\$6,330,170	100.0%	\$2,243	\$12,099,587	100.0%	\$2,313
II. Property Tax Data						
A. Property Tax Levy (Payable 2006)						
County Levy	\$1,005,928	24.2%	\$356	\$1,999,530	30.5%	\$382
City/Town Levy	940,386	22.6	333	1,510,156	23.0	289
School District Net Tax Capacity Levy	639,780	15.4	227	1,035,360	15.8	198
School District Referendum Market Value Levy	390,823	9.4	139	532,513	8.1	102
Miscellaneous District Levy	735,959	17.7	261	823,163	12.6	157
State Property Tax Levy	440,310	10.6	156	655,554	10.0	125
Total Levy	\$4,153,186	100.0%	1,472	\$6,556,275	100.0%	1,253
Less Property Tax Credits	127,333		45	332,963		64
Net Property Taxes Payable	4,025,853		1,427	6,223,312		1,190
B. Property Valuation (2005 Assessment)						
Market Valuation	\$272,327,629		\$96,509	\$464,142,891		\$88,727
Referendum Market Valuation	269,162,369		\$95,387	402,112,544		76,870
Net Tax Capacity (NTC)	3,211,589		1,138	5,213,748		997
C. Average Local NTC Tax Rate	102.605			102.407		
Avg. Referendum Mkt. Value Tax Rate	0.155			0.140		
III. Major State Taxes						
Individual Income Tax (2005 filed 2006)	\$4,118,553	49.5%	\$1,460	\$6,042,335	47.3%	\$1,155
Sales/Use Tax (Calendar 2006)	2,418,147	29.1	857	3,729,834	29.2	713
Motor Vehicle Sales Tax (Calendar 2006)	275,338	3.3	98	532,261	4.2	102
Motor Vehicle Registration Tax (Calendar 2006)	260,871	3.1	92	488,538	3.8	93
Motor Fuels Tax (Calendar 2006)	301,846	3.6	107	641,653	5.0	123
Corporate Income Tax (Calendar 2005)	508,231	6.1	180	696,227	5.4	133
State General Property Tax (Payable 2006)	440,310	5.3	156	655,554	5.1	125
Total State Taxes	\$8,323,298	100.0%	\$2,950	\$12,786,402	100.0%	\$2,444

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 2006 estimated population, which was used for each county in determining the county and region per capita amounts, is on page 5. 2006 population is used to calculate per capita amounts throughout this report, even if 2005 is the most recent year for which data for a particular aid or tax is available.

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 (2005-2006)	\$16,621	44.0%	\$1,026	\$1,096	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	9,142	24.2	564	516	386
Minnesota Family Investment Program	65	0.2	4	7	7
General Assistance including GAMC	1,349	3.6	83	91	60
Social Services	3,408	9.0	210	289	219
Miscellaneous	269	0.7	17	33	22
Total	14,232	37.7	879	935	694
Highway Aid (Calendar 2006)					
County Aid	4,435	11.7	274	146	72
Municipal Aid	0	0.0	0	26	22
Township Aid	685	1.8	42	5	6
Total	5,120	13.6	316	176	100
Local Government Aid (Calendar 2006)	719	1.9	44	193	93
Disparity Reduction Aid (Calendar 2006)	23	0.1	1	33	4
County Program Aid (Payable 2006)	793	2.1	49	55	39
Community Corrections Funding (2006)	259	0.7	16	21	15
Total Aids	37,767	100.0	2,332	2,510	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,325	54.0	82	72	55
Agricultural Market Value Credit	237	9.7	15	3	5
Miscellaneous Credits	890	36.3	55	48	4
Total Property Tax Credits	2,452	100.0	151	122	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	176	40.8	11	18	36
Regular (Renters)	237	55.0	15	24	28
Targeting Refund	18	4.2	1	1	3
Total Property Tax Refunds	431	100.0	27	42	67
Total Aids/Credits	\$40,650	100.0%	\$2,510	\$2,675	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$9,679	51.1%	\$598	\$454	\$382
City/Town Levy	4,036	21.3	249	214	289
School District Net Tax Capacity Levy	2,382	12.6	147	97	198
School District Referendum Market Value Levy	412	2.2	25	39	102
Miscellaneous District Levy	421	2.2	26	58	157
State Property Tax Levy	2,016	10.6	124	100	125
Total Levy	\$18,945	100.0%	\$1,170	\$963	\$1,253
Less Property Tax Credits	2,452		151	122	64
Net Property Taxes Payable	16,493		1,018	840	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$2,003,955		\$123,716	\$70,966	\$88,727
Referendum Market Valuation	920,760		\$56,844	54,761	76,870
Net Tax Capacity (NTC)	19,962		1,232	785	997
C. Average Local NTC Tax Rate	82.746				
Avg. Referendum Mkt. Value Tax Rate	0.045				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$8,898	35.2%	\$549	\$743	\$1,155
Sales/Use Tax (Calendar 2006)	7,188	28.5	444	731	713
Motor Vehicle Sales Tax (Calendar 2006)	1,883	7.5	116	106	102
Motor Vehicle Registration Tax (Calendar 2006)	1,672	6.6	103	94	93
Motor Fuels Tax (Calendar 2006)	3,044	12.0	188	135	123
Corporate Income Tax (Calendar 2005)	561	2.2	35	79	133
State General Property Tax (Payable 2006)	2,016	8.0	124	100	125
Total State Taxes	\$25,262	100.0%	\$1,560	\$1,988	\$2,444

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 (2005-2006)	\$490,319	70.3%	\$1,492	\$1,268	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	92,407	13.2	281	367	386
Minnesota Family Investment Program	1,918	0.3	6	9	7
General Assistance including GAMC	16,329	2.3	50	69	60
Social Services	53,536	7.7	163	215	219
Miscellaneous	3,230	0.5	10	24	22
Total	167,420	24.0	509	685	694
Highway Aid (Calendar 2006)					
County Aid	8,796	1.3	27	25	72
Municipal Aid	9,286	1.3	28	28	22
Township Aid	62	0.0	0	0	6
Total	18,145	2.6	55	53	100
Local Government Aid (Calendar 2006)	3,966	0.6	12	61	93
Disparity Reduction Aid (Calendar 2006)	0	0.0	0	0	4
County Program Aid (Payable 2006)	13,016	1.9	40	31	39
Community Corrections Funding (2006)	4,695	0.7	14	14	15
Total Aids	697,562	100.0	2,123	2,113	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	17,121	99.3	52	45	55
Agricultural Market Value Credit	116	0.7	0	1	5
Miscellaneous Credits	3	0.0	0	0	4
Total Property Tax Credits	17,241	100.0	52	45	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	14,094	59.7	43	48	36
Regular (Renters)	7,623	32.3	23	34	28
Targeting Refund	1,908	8.1	6	4	3
Total Property Tax Refunds	23,625	100.0	72	86	67
Total Aids/Credits	\$738,428	100.0%	\$2,247	\$2,243	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$84,580	23.1%	\$257	\$356	\$382
City/Town Levy	89,053	24.4	271	333	289
School District Net Tax Capacity Levy	56,589	15.5	172	227	198
School District Referendum Market Value Levy	38,986	10.7	119	139	102
Miscellaneous District Levy	61,103	16.7	186	261	157
State Property Tax Levy	35,400	9.7	108	156	125
Total Levy	\$365,711	100.0%	\$1,113	\$1,472	\$1,253
Less Property Tax Credits	17,241		52	45	64
Net Property Taxes Payable	348,470		1,060	1,427	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$26,641,621		\$81,073	\$96,509	\$88,727
Referendum Market Valuation	26,398,825		\$80,334	95,387	76,870
Net Tax Capacity (NTC)	302,862		922	1,138	997
C. Average Local NTC Tax Rate	95.903				
Avg. Referendum Mkt. Value Tax Rate	0.151				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$345,273	49.2%	\$1,051	\$1,460	\$1,155
Sales/Use Tax (Calendar 2006)	190,755	27.2	580	857	713
Motor Vehicle Sales Tax (Calendar 2006)	32,581	4.6	99	98	102
Motor Vehicle Registration Tax (Calendar 2006)	30,630	4.4	93	92	93
Motor Fuels Tax (Calendar 2006)	33,797	4.8	103	107	123
Corporate Income Tax (Calendar 2005)	33,783	4.8	103	180	133
State General Property Tax (Payable 2006)	35,400	5.0	108	156	125
Total State Taxes	\$702,219	100.0%	\$2,137	\$2,950	\$2,444

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 (2005-2006)	\$33,150	46.4%	\$1,028	\$1,121	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	19,456	27.2	603	457	386
Minnesota Family Investment Program	326	0.5	10	5	7
General Assistance including GAMC	2,954	4.1	92	48	60
Social Services	6,243	8.7	194	247	219
Miscellaneous	571	0.8	18	17	22
Total	29,550	41.3	916	774	694
Highway Aid (Calendar 2006)					
County Aid	3,886	5.4	120	157	72
Municipal Aid	320	0.4	10	15	22
Township Aid	426	0.6	13	16	6
Total	4,632	6.5	144	188	100
Local Government Aid (Calendar 2006)	1,832	2.6	57	126	93
Disparity Reduction Aid (Calendar 2006)	9	0.0	0	1	4
County Program Aid (Payable 2006)	1,567	2.2	49	54	39
Community Corrections Funding (2006)	770	1.1	24	15	15
Total Aids	71,512	100.0	2,217	2,279	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	2,207	84.9	68	69	55
Agricultural Market Value Credit	393	15.1	12	13	5
Miscellaneous Credits	0	0.0	0	18	4
Total Property Tax Credits	2,599	100.0	81	100	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	575	51.9	18	16	36
Regular (Renters)	510	46.0	16	19	28
Targeting Refund	23	2.1	1	1	3
Total Property Tax Refunds	1,108	100.0	34	37	67
Total Aids/Credits	\$75,219	100.0%	\$2,332	\$2,415	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$14,265	46.5%	\$442	\$430	\$382
City/Town Levy	5,912	19.3	183	197	289
School District Net Tax Capacity Levy	4,979	16.2	154	158	198
School District Referendum Market Value Levy	1,306	4.3	40	46	102
Miscellaneous District Levy	1,276	4.2	40	39	157
State Property Tax Levy	2,970	9.7	92	89	125
Total Levy	\$30,708	100.0%	\$952	\$959	\$1,253
Less Property Tax Credits	2,599		81	100	64
Net Property Taxes Payable	28,109		871	859	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$2,805,181		\$86,966	\$86,115	\$88,727
Referendum Market Valuation	1,714,898		\$53,165	51,090	76,870
Net Tax Capacity (NTC)	28,391		880	869	997
C. Average Local NTC Tax Rate	93.101				
Avg. Referendum Mkt. Value Tax Rate	0.076				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$20,859	39.2%	\$647	\$712	\$1,155
Sales/Use Tax (Calendar 2006)	16,201	30.5	502	576	713
Motor Vehicle Sales Tax (Calendar 2006)	3,372	6.3	105	105	102
Motor Vehicle Registration Tax (Calendar 2006)	2,919	5.5	90	92	93
Motor Fuels Tax (Calendar 2006)	4,436	8.3	138	152	123
Corporate Income Tax (Calendar 2005)	2,440	4.6	76	64	133
State General Property Tax (Payable 2006)	2,970	5.6	92	89	125
Total State Taxes	\$53,196	100.0%	\$1,649	\$1,790	\$2,444

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 (2005-2006)	\$64,304	50.2%	\$1,492	\$1,409	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	31,814	24.9	738	646	386
Minnesota Family Investment Program	1,704	1.3	40	27	7
General Assistance including GAMC	3,556	2.8	83	70	60
Social Services	12,557	9.8	291	271	219
Miscellaneous	1,028	0.8	24	21	22
Total	50,659	39.6	1,176	1,036	694
Highway Aid (Calendar 2006)					
County Aid	4,685	3.7	109	190	72
Municipal Aid	400	0.3	9	5	22
Township Aid	293	0.2	7	15	6
Total	5,377	4.2	125	210	100
Local Government Aid (Calendar 2006)	3,785	3.0	88	75	93
Disparity Reduction Aid (Calendar 2006)	9	0.0	0	3	4
County Program Aid (Payable 2006)	2,862	2.2	66	72	39
Community Corrections Funding (2006)	974	0.8	23	19	15
Total Aids	127,970	100.0	2,970	2,823	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	2,225	89.1	52	61	55
Agricultural Market Value Credit	272	10.9	6	10	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,496	100.0	58	71	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	652	45.0	15	17	36
Regular (Renters)	786	54.3	18	16	28
Targeting Refund	11	0.7	0	1	3
Total Property Tax Refunds	1,449	100.0	34	34	67
Total Aids/Credits	\$131,916	100.0%	\$3,061	\$2,928	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$14,960	48.2%	\$347	\$427	\$382
City/Town Levy	4,700	15.1	109	154	289
School District Net Tax Capacity Levy	6,135	19.8	142	197	198
School District Referendum Market Value Levy	1,711	5.5	40	35	102
Miscellaneous District Levy	737	2.4	17	18	157
State Property Tax Levy	2,801	9.0	65	98	125
Total Levy	\$31,044	100.0%	\$720	\$929	\$1,253
Less Property Tax Credits	2,496		58	71	64
Net Property Taxes Payable	28,548		662	858	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$2,025,334		\$46,998	\$69,041	\$88,727
Referendum Market Valuation	1,634,623		\$37,932	45,163	76,870
Net Tax Capacity (NTC)	22,001		511	730	997
C. Average Local NTC Tax Rate	120.595				
Avg. Referendum Mkt. Value Tax Rate	0.105				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$22,627	34.2%	\$525	\$537	\$1,155
Sales/Use Tax (Calendar 2006)	26,316	39.7	611	538	713
Motor Vehicle Sales Tax (Calendar 2006)	3,760	5.7	87	96	102
Motor Vehicle Registration Tax (Calendar 2006)	3,292	5.0	76	83	93
Motor Fuels Tax (Calendar 2006)	4,806	7.3	112	132	123
Corporate Income Tax (Calendar 2005)	2,607	3.9	60	55	133
State General Property Tax (Payable 2006)	2,801	4.2	65	98	125
Total State Taxes	\$66,209	100.0%	\$1,536	\$1,539	\$2,444

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 (2005-2006)	\$37,885	52.7%	\$977	\$1,273	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	13,840	19.3	357	253	386
Minnesota Family Investment Program	177	0.2	5	3	7
General Assistance including GAMC	2,328	3.2	60	38	60
Social Services	8,493	11.8	219	148	219
Miscellaneous	898	1.2	23	14	22
Total	25,737	35.8	664	456	694
Highway Aid (Calendar 2006)					
County Aid	2,321	3.2	60	48	72
Municipal Aid	443	0.6	11	16	22
Township Aid	144	0.2	4	4	6
Total	2,908	4.0	75	68	100
Local Government Aid (Calendar 2006)	2,775	3.9	72	71	93
Disparity Reduction Aid (Calendar 2006)	17	0.0	0	0	4
County Program Aid (Payable 2006)	1,775	2.5	46	38	39
Community Corrections Funding (2006)	755	1.1	19	12	15
Total Aids	71,852	100.0	1,853	1,919	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	2,222	85.6	57	57	55
Agricultural Market Value Credit	372	14.3	10	6	5
Miscellaneous Credits	2	0.1	0	0	4
Total Property Tax Credits	2,597	100.0	67	64	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	1,200	46.4	31	30	36
Regular (Renters)	1,347	52.0	35	22	28
Targeting Refund	41	1.6	1	2	3
Total Property Tax Refunds	2,588	100.0	67	53	67
Total Aids/Credits	\$77,037	100.0%	\$1,987	\$2,035	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$16,500	43.6%	\$426	\$348	\$382
City/Town Levy	6,711	17.7	173	260	289
School District Net Tax Capacity Levy	8,339	22.0	215	216	198
School District Referendum Market Value Levy	889	2.3	23	71	102
Miscellaneous District Levy	2,208	5.8	57	47	157
State Property Tax Levy	3,200	8.5	83	97	125
Total Levy	\$37,846	100.0%	\$976	\$1,040	\$1,253
Less Property Tax Credits	2,597		67	64	64
Net Property Taxes Payable	35,250		909	976	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$2,350,114		\$60,611	\$75,702	\$88,727
Referendum Market Valuation	2,016,751		\$52,013	67,614	76,870
Net Tax Capacity (NTC)	25,705		663	847	997
C. Average Local NTC Tax Rate	131.327				
Avg. Referendum Mkt. Value Tax Rate	0.044				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$27,934	40.7%	\$720	\$938	\$1,155
Sales/Use Tax (Calendar 2006)	22,758	33.1	587	595	713
Motor Vehicle Sales Tax (Calendar 2006)	3,240	4.7	84	103	102
Motor Vehicle Registration Tax (Calendar 2006)	2,864	4.2	74	94	93
Motor Fuels Tax (Calendar 2006)	5,455	7.9	141	143	123
Corporate Income Tax (Calendar 2005)	3,231	4.7	83	79	133
State General Property Tax (Payable 2006)	3,200	4.7	83	97	125
Total State Taxes	\$68,682	100.0%	\$1,771	\$2,048	\$2,444

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 (2005-2006)	\$7,690	42.5%	\$1,397	\$1,381	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	3,822	21.1	694	569	386
Minnesota Family Investment Program	15	0.1	3	3	7
General Assistance including GAMC	159	0.9	29	34	60
Social Services	1,872	10.3	340	267	219
Miscellaneous	115	0.6	21	19	22
Total	5,982	33.1	1,087	891	694
Highway Aid (Calendar 2006)					
County Aid	2,091	11.6	380	276	72
Municipal Aid	0	0.0	0	4	22
Township Aid	128	0.7	23	49	6
Total	2,219	12.3	403	330	100
Local Government Aid (Calendar 2006)	1,337	7.4	243	200	93
Disparity Reduction Aid (Calendar 2006)	178	1.0	32	15	4
County Program Aid (Payable 2006)	590	3.3	107	79	39
Community Corrections Funding (2006)	100	0.6	18	15	15
Total Aids	18,097	100.0	3,288	2,910	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	360	73.8	65	67	55
Agricultural Market Value Credit	128	26.2	23	22	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	488	100.0	89	89	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	103	55.5	19	12	36
Regular (Renters)	76	40.9	14	15	28
Targeting Refund	7	3.6	1	0	3
Total Property Tax Refunds	186	100.0	34	28	67
Total Aids/Credits	\$18,771	100.0%	\$3,410	\$3,027	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$2,755	50.9%	\$500	\$472	\$382
City/Town Levy	1,116	20.6	203	246	289
School District Net Tax Capacity Levy	983	18.2	179	137	198
School District Referendum Market Value Levy	163	3.0	30	47	102
Miscellaneous District Levy	187	3.5	34	28	157
State Property Tax Levy	206	3.8	37	59	125
Total Levy	\$5,409	100.0%	\$983	\$989	\$1,253
Less Property Tax Credits	488		89	89	64
Net Property Taxes Payable	4,921		894	900	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$489,781		\$88,986	\$91,136	\$88,727
Referendum Market Valuation	147,252		\$26,754	30,323	76,870
Net Tax Capacity (NTC)	4,218		766	821	997
C. Average Local NTC Tax Rate	119.509				
Avg. Referendum Mkt. Value Tax Rate	0.110				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$3,192	45.7%	\$580	\$687	\$1,155
Sales/Use Tax (Calendar 2006)	1,367	19.6	248	330	713
Motor Vehicle Sales Tax (Calendar 2006)	669	9.6	122	113	102
Motor Vehicle Registration Tax (Calendar 2006)	582	8.3	106	98	93
Motor Fuels Tax (Calendar 2006)	753	10.8	137	142	123
Corporate Income Tax (Calendar 2005)	211	3.0	38	60	133
State General Property Tax (Payable 2006)	206	3.0	37	59	125
Total State Taxes	\$6,980	100.0%	\$1,268	\$1,490	\$2,444

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 (2005-2006)	\$71,923	53.8%	\$1,220	\$1,112	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	18,771	14.0	318	380	386
Minnesota Family Investment Program	328	0.2	6	4	7
General Assistance including GAMC	2,936	2.2	50	40	60
Social Services	17,346	13.0	294	225	219
Miscellaneous	1,240	0.9	21	16	22
Total	40,621	30.4	689	666	694
Highway Aid (Calendar 2006)					
County Aid	5,713	4.3	97	130	72
Municipal Aid	1,079	0.8	18	14	22
Township Aid	564	0.4	10	13	6
Total	7,356	5.5	125	158	100
Local Government Aid (Calendar 2006)	10,094	7.5	171	177	93
Disparity Reduction Aid (Calendar 2006)	149	0.1	3	4	4
County Program Aid (Payable 2006)	2,634	2.0	45	48	39
Community Corrections Funding (2006)	943	0.7	16	16	15
Total Aids	133,720	100.0	2,267	2,180	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	3,362	90.4	57	69	55
Agricultural Market Value Credit	357	9.6	6	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	3,719	100.0	63	80	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	922	33.4	16	20	36
Regular (Renters)	1,791	64.9	30	21	28
Targeting Refund	47	1.7	1	2	3
Total Property Tax Refunds	2,761	100.0	47	43	67
Total Aids/Credits	\$140,199	100.0%	\$2,377	\$2,303	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$21,375	37.1%	\$362	\$394	\$382
City/Town Levy	14,355	24.9	243	240	289
School District Net Tax Capacity Levy	8,463	14.7	143	135	198
School District Referendum Market Value Levy	4,290	7.4	73	62	102
Miscellaneous District Levy	1,815	3.1	31	26	157
State Property Tax Levy	7,390	12.8	125	77	125
Total Levy	\$57,687	100.0%	\$978	\$934	\$1,253
Less Property Tax Credits	3,719		63	80	64
Net Property Taxes Payable	53,968		915	854	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$4,650,628		\$78,855	\$83,435	\$88,727
Referendum Market Valuation	3,560,331		\$60,368	50,213	76,870
Net Tax Capacity (NTC)	51,676		876	833	997
C. Average Local NTC Tax Rate	89.029				
Avg. Referendum Mkt. Value Tax Rate	0.120				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$52,207	34.4%	\$885	\$808	\$1,155
Sales/Use Tax (Calendar 2006)	67,768	44.7	1,149	524	713
Motor Vehicle Sales Tax (Calendar 2006)	5,567	3.7	94	108	102
Motor Vehicle Registration Tax (Calendar 2006)	4,991	3.3	85	96	93
Motor Fuels Tax (Calendar 2006)	7,242	4.8	123	130	123
Corporate Income Tax (Calendar 2005)	6,527	4.3	111	79	133
State General Property Tax (Payable 2006)	7,390	4.9	125	77	125
Total State Taxes	\$151,691	100.0%	\$2,572	\$1,823	\$2,444

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 (2005-2006)	\$28,955	47.8%	\$1,096	\$1,112	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	12,122	20.0	459	380	386
Minnesota Family Investment Program	57	0.1	2	4	7
General Assistance including GAMC	552	0.9	21	40	60
Social Services	6,161	10.2	233	225	219
Miscellaneous	416	0.7	16	16	22
Total	19,310	31.9	731	666	694
Highway Aid (Calendar 2006)					
County Aid	3,396	5.6	129	130	72
Municipal Aid	441	0.7	17	14	22
Township Aid	291	0.5	11	13	6
Total	4,128	6.8	156	158	100
Local Government Aid (Calendar 2006)	6,379	10.5	241	177	93
Disparity Reduction Aid (Calendar 2006)	69	0.1	3	4	4
County Program Aid (Payable 2006)	1,376	2.3	52	48	39
Community Corrections Funding (2006)	338	0.6	13	16	15
Total Aids	60,556	100.0	2,292	2,180	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	2,073	86.8	78	69	55
Agricultural Market Value Credit	314	13.2	12	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,387	100.0	90	80	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	519	49.7	20	20	36
Regular (Renters)	510	48.9	19	21	28
Targeting Refund	14	1.4	1	2	3
Total Property Tax Refunds	1,043	100.0	39	43	67
Total Aids/Credits	\$63,985	100.0%	\$2,421	\$2,303	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$8,683	38.4%	\$329	\$394	\$382
City/Town Levy	7,237	32.0	274	240	289
School District Net Tax Capacity Levy	3,216	14.2	122	135	198
School District Referendum Market Value Levy	1,110	4.9	42	62	102
Miscellaneous District Levy	748	3.3	28	26	157
State Property Tax Levy	1,603	7.1	61	77	125
Total Levy	\$22,596	100.0%	\$855	\$934	\$1,253
Less Property Tax Credits	2,387		90	80	64
Net Property Taxes Payable	20,210		765	854	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,933,166		\$73,159	\$83,435	\$88,727
Referendum Market Valuation	1,090,805		\$41,281	50,213	76,870
Net Tax Capacity (NTC)	18,499		700	833	997
C. Average Local NTC Tax Rate	107.488				
Avg. Referendum Mkt. Value Tax Rate	0.102				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$25,230	50.2%	\$955	\$808	\$1,155
Sales/Use Tax (Calendar 2006)	12,220	24.3	462	524	713
Motor Vehicle Sales Tax (Calendar 2006)	3,181	6.3	120	108	102
Motor Vehicle Registration Tax (Calendar 2006)	2,775	5.5	105	96	93
Motor Fuels Tax (Calendar 2006)	2,773	5.5	105	130	123
Corporate Income Tax (Calendar 2005)	2,459	4.9	93	79	133
State General Property Tax (Payable 2006)	1,603	3.2	61	77	125
Total State Taxes	\$50,242	100.0%	\$1,901	\$1,823	\$2,444

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 (2005-2006)	\$46,693	52.3%	\$1,364	\$1,096	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	17,536	19.6	512	516	386
Minnesota Family Investment Program	203	0.2	6	7	7
General Assistance including GAMC	2,614	2.9	76	91	60
Social Services	9,833	11.0	287	289	219
Miscellaneous	746	0.8	22	33	22
Total	30,933	34.6	904	935	694
Highway Aid (Calendar 2006)					
County Aid	4,439	5.0	130	146	72
Municipal Aid	542	0.6	16	26	22
Township Aid	154	0.2	4	5	6
Total	5,135	5.8	150	176	100
Local Government Aid (Calendar 2006)	3,500	3.9	102	193	93
Disparity Reduction Aid (Calendar 2006)	660	0.7	19	33	4
County Program Aid (Payable 2006)	1,723	1.9	50	55	39
Community Corrections Funding (2006)	642	0.7	19	21	15
Total Aids	89,286	100.0	2,609	2,510	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	2,506	92.1	73	72	55
Agricultural Market Value Credit	213	7.8	6	3	5
Miscellaneous Credits	1	0.0	0	48	4
Total Property Tax Credits	2,720	100.0	79	122	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	1,063	61.8	31	18	36
Regular (Renters)	607	35.3	18	24	28
Targeting Refund	51	2.9	1	1	3
Total Property Tax Refunds	1,721	100.0	50	42	67
Total Aids/Credits	\$93,726	100.0%	\$2,739	\$2,675	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$15,500	48.3%	\$453	\$454	\$382
City/Town Levy	6,803	21.2	199	214	289
School District Net Tax Capacity Levy	5,651	17.6	165	97	198
School District Referendum Market Value Levy	1,130	3.5	33	39	102
Miscellaneous District Levy	338	1.1	10	58	157
State Property Tax Levy	2,664	8.3	78	100	125
Total Levy	\$32,086	100.0%	\$938	\$963	\$1,253
Less Property Tax Credits	2,720		79	122	64
Net Property Taxes Payable	29,366		858	840	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,922,984		\$56,195	\$70,966	\$88,727
Referendum Market Valuation	1,677,967		\$49,035	54,761	76,870
Net Tax Capacity (NTC)	21,288		622	785	997
C. Average Local NTC Tax Rate	132.900				
Avg. Referendum Mkt. Value Tax Rate	0.067				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$21,278	40.5%	\$622	\$743	\$1,155
Sales/Use Tax (Calendar 2006)	14,032	26.7	410	731	713
Motor Vehicle Sales Tax (Calendar 2006)	3,731	7.1	109	106	102
Motor Vehicle Registration Tax (Calendar 2006)	3,276	6.2	96	94	93
Motor Fuels Tax (Calendar 2006)	5,541	10.5	162	135	123
Corporate Income Tax (Calendar 2005)	2,059	3.9	60	79	133
State General Property Tax (Payable 2006)	2,664	5.1	78	100	125
Total State Taxes	\$52,581	100.0%	\$1,537	\$1,988	\$2,444

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 (2005-2006)	\$103,729	74.0%	\$1,203	\$1,268	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	14,750	10.5	171	367	386
Minnesota Family Investment Program	73	0.1	1	9	7
General Assistance including GAMC	1,542	1.1	18	69	60
Social Services	10,067	7.2	117	215	219
Miscellaneous	564	0.4	7	24	22
Total	26,996	19.2	313	685	694
Highway Aid (Calendar 2006)					
County Aid	3,936	2.8	46	25	72
Municipal Aid	1,473	1.1	17	28	22
Township Aid	125	0.1	1	0	6
Total	5,534	3.9	64	53	100
Local Government Aid (Calendar 2006)	856	0.6	10	61	93
Disparity Reduction Aid (Calendar 2006)	5	0.0	0	0	4
County Program Aid (Payable 2006)	2,323	1.7	27	31	39
Community Corrections Funding (2006)	805	0.6	9	14	15
Total Aids	140,247	100.0	1,626	2,113	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	3,608	88.7	42	45	55
Agricultural Market Value Credit	317	7.8	4	1	5
Miscellaneous Credits	142	3.5	2	0	4
Total Property Tax Credits	4,067	100.0	47	45	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	3,316	64.8	38	48	36
Regular (Renters)	1,569	30.7	18	34	28
Targeting Refund	232	4.5	3	4	3
Total Property Tax Refunds	5,117	100.0	59	86	67
Total Aids/Credits	\$149,431	100.0%	\$1,733	\$2,243	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$34,231	28.9%	\$397	\$356	\$382
City/Town Levy	24,104	20.4	280	333	289
School District Net Tax Capacity Levy	24,357	20.6	282	227	198
School District Referendum Market Value Levy	11,273	9.5	131	139	102
Miscellaneous District Levy	16,304	13.8	189	261	157
State Property Tax Levy	8,123	6.9	94	156	125
Total Levy	\$118,392	100.0%	\$1,373	\$1,472	\$1,253
Less Property Tax Credits	4,067		47	45	64
Net Property Taxes Payable	114,326		1,326	1,427	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$8,724,548		\$101,171	\$96,509	\$88,727
Referendum Market Valuation	8,197,357		\$95,057	95,387	76,870
Net Tax Capacity (NTC)	95,009		1,102	1,138	997
C. Average Local NTC Tax Rate	102.807				
Avg. Referendum Mkt. Value Tax Rate	0.154				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$154,702	67.0%	\$1,794	\$1,460	\$1,155
Sales/Use Tax (Calendar 2006)	33,864	14.7	393	857	713
Motor Vehicle Sales Tax (Calendar 2006)	8,399	3.6	97	98	102
Motor Vehicle Registration Tax (Calendar 2006)	8,105	3.5	94	92	93
Motor Fuels Tax (Calendar 2006)	8,706	3.8	101	107	123
Corporate Income Tax (Calendar 2005)	9,110	3.9	106	180	133
State General Property Tax (Payable 2006)	8,123	3.5	94	156	125
Total State Taxes	\$231,010	100.0%	\$2,679	\$2,950	\$2,444

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 (2005-2006)	\$39,199	53.0%	\$1,354	\$1,301	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	16,583	22.4	573	490	386
Minnesota Family Investment Program	527	0.7	18	6	7
General Assistance including GAMC	2,533	3.4	87	54	60
Social Services	7,781	10.5	269	239	219
Miscellaneous	493	0.7	17	21	22
Total	27,917	37.7	964	810	694
Highway Aid (Calendar 2006)					
County Aid	4,256	5.8	147	109	72
Municipal Aid	0	0.0	0	7	22
Township Aid	326	0.4	11	10	6
Total	4,582	6.2	158	126	100
Local Government Aid (Calendar 2006)	976	1.3	34	84	93
Disparity Reduction Aid (Calendar 2006)	16	0.0	1	2	4
County Program Aid (Payable 2006)	778	1.1	27	39	39
Community Corrections Funding (2006)	519	0.7	18	17	15
Total Aids	73,988	100.0	2,556	2,378	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,943	90.0	67	71	55
Agricultural Market Value Credit	217	10.0	7	12	5
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	2,160	100.0	75	91	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	496	60.3	17	27	36
Regular (Renters)	291	35.3	10	18	28
Targeting Refund	37	4.4	1	2	3
Total Property Tax Refunds	824	100.0	28	47	67
Total Aids/Credits	\$76,972	100.0%	\$2,659	\$2,515	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$16,058	42.1%	\$555	\$470	\$382
City/Town Levy	8,197	21.5	283	269	289
School District Net Tax Capacity Levy	5,821	15.3	201	192	198
School District Referendum Market Value Levy	1,018	2.7	35	47	102
Miscellaneous District Levy	378	1.0	13	28	157
State Property Tax Levy	6,670	17.5	230	151	125
Total Levy	\$38,142	100.0%	\$1,318	\$1,158	\$1,253
Less Property Tax Credits	2,160		75	91	64
Net Property Taxes Payable	35,981		1,243	1,067	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$4,487,928		\$155,029	\$105,862	\$88,727
Referendum Market Valuation	2,192,646		\$75,742	63,015	76,870
Net Tax Capacity (NTC)	46,547		1,608	1,108	997
C. Average Local NTC Tax Rate	65.428				
Avg. Referendum Mkt. Value Tax Rate	0.046				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$21,957	41.1%	\$758	\$665	\$1,155
Sales/Use Tax (Calendar 2006)	13,295	24.9	459	577	713
Motor Vehicle Sales Tax (Calendar 2006)	2,686	5.0	93	109	102
Motor Vehicle Registration Tax (Calendar 2006)	2,377	4.4	82	95	93
Motor Fuels Tax (Calendar 2006)	5,242	9.8	181	157	123
Corporate Income Tax (Calendar 2005)	1,190	2.2	41	59	133
State General Property Tax (Payable 2006)	6,670	12.5	230	151	125
Total State Taxes	\$53,416	100.0%	\$1,845	\$1,814	\$2,444

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 (2005-2006)	\$18,316	50.9%	\$1,434	\$1,381	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	6,950	19.3	544	569	386
Minnesota Family Investment Program	37	0.1	3	3	7
General Assistance including GAMC	332	0.9	26	34	60
Social Services	3,347	9.3	262	267	219
Miscellaneous	234	0.7	18	19	22
Total	10,900	30.3	853	891	694
Highway Aid (Calendar 2006)					
County Aid	2,203	6.1	172	276	72
Municipal Aid	206	0.6	16	4	22
Township Aid	841	2.3	66	49	6
Total	3,250	9.0	254	330	100
Local Government Aid (Calendar 2006)	2,371	6.6	186	200	93
Disparity Reduction Aid (Calendar 2006)	216	0.6	17	15	4
County Program Aid (Payable 2006)	724	2.0	57	79	39
Community Corrections Funding (2006)	193	0.5	15	15	15
Total Aids	35,971	100.0	2,816	2,910	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	903	82.3	71	67	55
Agricultural Market Value Credit	194	17.7	15	22	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,097	100.0	86	89	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	200	44.4	16	12	36
Regular (Renters)	248	54.9	19	15	28
Targeting Refund	3	0.7	0	0	3
Total Property Tax Refunds	452	100.0	35	28	67
Total Aids/Credits	\$37,520	100.0%	\$2,937	\$3,027	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$5,803	44.0%	\$454	\$472	\$382
City/Town Levy	3,562	27.0	279	246	289
School District Net Tax Capacity Levy	1,923	14.6	150	137	198
School District Referendum Market Value Levy	695	5.3	54	47	102
Miscellaneous District Levy	309	2.3	24	28	157
State Property Tax Levy	894	6.8	70	59	125
Total Levy	\$13,185	100.0%	\$1,032	\$989	\$1,253
Less Property Tax Credits	1,097		86	89	64
Net Property Taxes Payable	12,088		946	900	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,070,787		\$83,812	\$91,136	\$88,727
Referendum Market Valuation	448,918		\$35,138	30,323	76,870
Net Tax Capacity (NTC)	10,188		797	821	997
C. Average Local NTC Tax Rate	113.364				
Avg. Referendum Mkt. Value Tax Rate	0.165				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$11,416	48.7%	\$894	\$687	\$1,155
Sales/Use Tax (Calendar 2006)	5,805	24.8	454	330	713
Motor Vehicle Sales Tax (Calendar 2006)	1,354	5.8	106	113	102
Motor Vehicle Registration Tax (Calendar 2006)	1,180	5.0	92	98	93
Motor Fuels Tax (Calendar 2006)	1,844	7.9	144	142	123
Corporate Income Tax (Calendar 2005)	933	4.0	73	60	133
State General Property Tax (Payable 2006)	894	3.8	70	59	125
Total State Taxes	\$23,428	100.0%	\$1,834	\$1,490	\$2,444

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 (2005-2006)	\$59,218	63.0%	\$1,178	\$1,232	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	14,582	15.5	290	381	386
Minnesota Family Investment Program	157	0.2	3	5	7
General Assistance including GAMC	2,034	2.2	40	50	60
Social Services	8,541	9.1	170	188	219
Miscellaneous	510	0.5	10	13	22
Total	25,822	27.5	514	636	694
Highway Aid (Calendar 2006)					
County Aid	3,788	4.0	75	114	72
Municipal Aid	373	0.4	7	4	22
Township Aid	171	0.2	3	7	6
Total	4,332	4.6	86	124	100
Local Government Aid (Calendar 2006)	1,991	2.1	40	49	93
Disparity Reduction Aid (Calendar 2006)	10	0.0	0	1	4
County Program Aid (Payable 2006)	1,763	1.9	35	42	39
Community Corrections Funding (2006)	842	0.9	17	17	15
Total Aids	93,979	100.0	1,869	2,101	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	2,943	86.8	59	65	55
Agricultural Market Value Credit	440	13.0	9	12	5
Miscellaneous Credits	6	0.2	0	0	4
Total Property Tax Credits	3,389	100.0	67	77	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	2,934	77.4	58	41	36
Regular (Renters)	748	19.7	15	17	28
Targeting Refund	109	2.9	2	1	3
Total Property Tax Refunds	3,790	100.0	75	59	67
Total Aids/Credits	\$101,158	100.0%	\$2,012	\$2,237	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$24,795	42.1%	\$493	\$445	\$382
City/Town Levy	12,976	22.0	258	212	289
School District Net Tax Capacity Levy	12,828	21.8	255	191	198
School District Referendum Market Value Levy	2,825	4.8	56	43	102
Miscellaneous District Levy	2,132	3.6	42	27	157
State Property Tax Levy	3,403	5.8	68	62	125
Total Levy	\$58,959	100.0%	\$1,173	\$980	\$1,253
Less Property Tax Credits	3,389		67	77	64
Net Property Taxes Payable	55,570		1,105	903	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$4,359,363		\$86,705	\$76,946	\$88,727
Referendum Market Valuation	3,954,876		\$78,660	62,776	76,870
Net Tax Capacity (NTC)	45,803		911	793	997
C. Average Local NTC Tax Rate	114.865				
Avg. Referendum Mkt. Value Tax Rate	0.074				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$50,297	53.7%	\$1,000	\$751	\$1,155
Sales/Use Tax (Calendar 2006)	15,668	16.7	312	352	713
Motor Vehicle Sales Tax (Calendar 2006)	6,610	7.1	131	116	102
Motor Vehicle Registration Tax (Calendar 2006)	5,974	6.4	119	102	93
Motor Fuels Tax (Calendar 2006)	9,046	9.7	180	171	123
Corporate Income Tax (Calendar 2005)	2,653	2.8	53	53	133
State General Property Tax (Payable 2006)	3,403	3.6	68	62	125
Total State Taxes	\$93,651	100.0%	\$1,863	\$1,606	\$2,444

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 (2005-2006)	\$66,515	50.8%	\$1,212	\$1,121	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	22,463	17.1	409	457	386
Minnesota Family Investment Program	352	0.3	6	5	7
General Assistance including GAMC	2,551	1.9	46	48	60
Social Services	17,042	13.0	310	247	219
Miscellaneous	1,019	0.8	19	17	22
Total	43,426	33.1	791	774	694
Highway Aid (Calendar 2006)					
County Aid	5,184	4.0	94	157	72
Municipal Aid	1,261	1.0	23	15	22
Township Aid	620	0.5	11	16	6
Total	7,065	5.4	129	188	100
Local Government Aid (Calendar 2006)	9,994	7.6	182	126	93
Disparity Reduction Aid (Calendar 2006)	29	0.0	1	1	4
County Program Aid (Payable 2006)	3,070	2.3	56	54	39
Community Corrections Funding (2006)	915	0.7	17	15	15
Total Aids	131,013	100.0	2,387	2,279	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	3,522	46.0	64	69	55
Agricultural Market Value Credit	280	3.7	5	13	5
Miscellaneous Credits	3,853	50.3	70	18	4
Total Property Tax Credits	7,656	100.0	139	100	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	822	36.6	15	16	36
Regular (Renters)	1,319	58.8	24	19	28
Targeting Refund	104	4.6	2	1	3
Total Property Tax Refunds	2,245	100.0	41	37	67
Total Aids/Credits	\$140,913	100.0%	\$2,567	\$2,415	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$18,434	43.0%	\$336	\$430	\$382
City/Town Levy	7,979	18.6	145	197	289
School District Net Tax Capacity Levy	9,711	22.7	177	158	198
School District Referendum Market Value Levy	1,737	4.1	32	46	102
Miscellaneous District Levy	2,318	5.4	42	39	157
State Property Tax Levy	2,688	6.3	49	89	125
Total Levy	\$42,867	100.0%	\$781	\$959	\$1,253
Less Property Tax Credits	7,656		139	100	64
Net Property Taxes Payable	35,212		641	859	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$2,852,675		\$51,969	\$86,115	\$88,727
Referendum Market Valuation	2,230,062		\$40,626	51,090	76,870
Net Tax Capacity (NTC)	29,784		543	869	997
C. Average Local NTC Tax Rate	129.068				
Avg. Referendum Mkt. Value Tax Rate	0.078				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$35,995	45.3%	\$656	\$712	\$1,155
Sales/Use Tax (Calendar 2006)	21,300	26.8	388	576	713
Motor Vehicle Sales Tax (Calendar 2006)	5,056	6.4	92	105	102
Motor Vehicle Registration Tax (Calendar 2006)	4,475	5.6	82	92	93
Motor Fuels Tax (Calendar 2006)	7,397	9.3	135	152	123
Corporate Income Tax (Calendar 2005)	2,534	3.2	46	64	133
State General Property Tax (Payable 2006)	2,688	3.4	49	89	125
Total State Taxes	\$79,445	100.0%	\$1,447	\$1,790	\$2,444

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 (2005-2006)	\$12,351	47.9%	\$1,461	\$1,409	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	5,841	22.6	691	646	386
Minnesota Family Investment Program	103	0.4	12	27	7
General Assistance including GAMC	486	1.9	58	70	60
Social Services	1,928	7.5	228	271	219
Miscellaneous	146	0.6	17	21	22
Total	8,504	33.0	1,006	1,036	694
Highway Aid (Calendar 2006)					
County Aid	2,781	10.8	329	190	72
Municipal Aid	0	0.0	0	5	22
Township Aid	252	1.0	30	15	6
Total	3,033	11.8	359	210	100
Local Government Aid (Calendar 2006)	675	2.6	80	75	93
Disparity Reduction Aid (Calendar 2006)	108	0.4	13	3	4
County Program Aid (Payable 2006)	991	3.8	117	72	39
Community Corrections Funding (2006)	129	0.5	15	19	15
Total Aids	25,791	100.0	3,051	2,823	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	588	72.5	70	61	55
Agricultural Market Value Credit	223	27.5	26	10	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	811	100.0	96	71	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	159	57.3	19	17	36
Regular (Renters)	111	40.0	13	16	28
Targeting Refund	7	2.7	1	1	3
Total Property Tax Refunds	278	100.0	33	34	67
Total Aids/Credits	\$26,879	100.0%	\$3,180	\$2,928	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$4,189	44.7%	\$496	\$427	\$382
City/Town Levy	1,328	14.2	157	154	289
School District Net Tax Capacity Levy	2,011	21.5	238	197	198
School District Referendum Market Value Levy	273	2.9	32	35	102
Miscellaneous District Levy	304	3.2	36	18	157
State Property Tax Levy	1,263	13.5	149	98	125
Total Levy	\$9,369	100.0%	\$1,108	\$929	\$1,253
Less Property Tax Credits	811		96	71	64
Net Property Taxes Payable	8,558		1,012	858	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$525,536		\$62,172	\$69,041	\$88,727
Referendum Market Valuation	334,706		\$39,596	45,163	76,870
Net Tax Capacity (NTC)	5,908		699	730	997
C. Average Local NTC Tax Rate	132.574				
Avg. Referendum Mkt. Value Tax Rate	0.082				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$3,646	34.4%	\$431	\$537	\$1,155
Sales/Use Tax (Calendar 2006)	2,151	20.3	254	538	713
Motor Vehicle Sales Tax (Calendar 2006)	981	9.3	116	96	102
Motor Vehicle Registration Tax (Calendar 2006)	813	7.7	96	83	93
Motor Fuels Tax (Calendar 2006)	1,340	12.6	159	132	123
Corporate Income Tax (Calendar 2005)	399	3.8	47	55	133
State General Property Tax (Payable 2006)	1,263	11.9	149	98	125
Total State Taxes	\$10,593	100.0%	\$1,253	\$1,539	\$2,444

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 (2005-2006)	\$5,244	45.8%	\$977	\$1,096	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	1,550	13.5	289	516	386
Minnesota Family Investment Program	8	0.1	2	7	7
General Assistance including GAMC	286	2.5	53	91	60
Social Services	1,024	8.9	191	289	219
Miscellaneous	41	0.4	8	33	22
Total	2,909	25.4	542	935	694
Highway Aid (Calendar 2006)					
County Aid	2,567	22.4	478	146	72
Municipal Aid	0	0.0	0	26	22
Township Aid	2	0.0	0	5	6
Total	2,569	22.4	478	176	100
Local Government Aid (Calendar 2006)	213	1.9	40	193	93
Disparity Reduction Aid (Calendar 2006)	6	0.0	1	33	4
County Program Aid (Payable 2006)	435	3.8	81	55	39
Community Corrections Funding (2006)	73	0.6	14	21	15
Total Aids	11,450	100.0	2,133	2,510	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	336	40.9	63	72	55
Agricultural Market Value Credit	6	0.7	1	3	5
Miscellaneous Credits	480	58.5	89	48	4
Total Property Tax Credits	822	100.0	153	122	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	59	44.0	11	18	36
Regular (Renters)	75	56.0	14	24	28
Targeting Refund	0	0.0	0	1	3
Total Property Tax Refunds	134	100.0	25	42	67
Total Aids/Credits	\$12,406	100.0%	\$2,311	\$2,675	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$4,736	52.5%	\$882	\$454	\$382
City/Town Levy	949	10.5	177	214	289
School District Net Tax Capacity Levy	420	4.7	78	97	198
School District Referendum Market Value Levy	350	3.9	65	39	102
Miscellaneous District Levy	758	8.4	141	58	157
State Property Tax Levy	1,808	20.0	337	100	125
Total Levy	\$9,021	100.0%	\$1,680	\$963	\$1,253
Less Property Tax Credits	822		153	122	64
Net Property Taxes Payable	8,199		1,527	840	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,135,472		\$211,487	\$70,966	\$88,727
Referendum Market Valuation	491,086		\$91,467	54,761	76,870
Net Tax Capacity (NTC)	11,736		2,186	785	997
C. Average Local NTC Tax Rate	58.475				
Avg. Referendum Mkt. Value Tax Rate	0.071				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$4,094	28.0%	\$763	\$743	\$1,155
Sales/Use Tax (Calendar 2006)	5,777	39.6	1,076	731	713
Motor Vehicle Sales Tax (Calendar 2006)	640	4.4	119	106	102
Motor Vehicle Registration Tax (Calendar 2006)	582	4.0	108	94	93
Motor Fuels Tax (Calendar 2006)	1,328	9.1	247	135	123
Corporate Income Tax (Calendar 2005)	368	2.5	68	79	133
State General Property Tax (Payable 2006)	1,808	12.4	337	100	125
Total State Taxes	\$14,597	100.0%	\$2,719	\$1,988	\$2,444

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 (2005-2006)	\$16,398	47.7%	\$1,396	\$1,292	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	6,018	17.5	512	467	386
Minnesota Family Investment Program	58	0.2	5	3	7
General Assistance including GAMC	722	2.1	61	35	60
Social Services	4,066	11.8	346	233	219
Miscellaneous	248	0.7	21	18	22
Total	11,112	32.3	946	756	694
Highway Aid (Calendar 2006)					
County Aid	2,795	8.1	238	233	72
Municipal Aid	0	0.0	0	8	22
Township Aid	356	1.0	30	43	6
Total	3,151	9.2	268	285	100
Local Government Aid (Calendar 2006)	2,393	7.0	204	185	93
Disparity Reduction Aid (Calendar 2006)	112	0.3	10	7	4
County Program Aid (Payable 2006)	934	2.7	79	71	39
Community Corrections Funding (2006)	255	0.7	22	18	15
Total Aids	34,356	100.0	2,924	2,614	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	846	79.3	72	68	55
Agricultural Market Value Credit	221	20.7	19	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,068	100.0	91	86	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	156	49.0	13	13	36
Regular (Renters)	161	50.5	14	16	28
Targeting Refund	2	0.5	0	1	3
Total Property Tax Refunds	319	100.0	27	29	67
Total Aids/Credits	\$35,743	100.0%	\$3,042	\$2,729	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$5,579	47.4%	\$475	\$441	\$382
City/Town Levy	2,826	24.0	241	229	289
School District Net Tax Capacity Levy	1,516	12.9	129	171	198
School District Referendum Market Value Levy	592	5.0	50	46	102
Miscellaneous District Levy	511	4.3	43	37	157
State Property Tax Levy	751	6.4	64	66	125
Total Levy	\$11,774	100.0%	\$1,002	\$991	\$1,253
Less Property Tax Credits	1,068		91	86	64
Net Property Taxes Payable	10,706		911	905	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,197,256		\$101,894	\$90,990	\$88,727
Referendum Market Valuation	374,651		\$31,885	34,111	76,870
Net Tax Capacity (NTC)	10,989		935	846	997
C. Average Local NTC Tax Rate	94.927				
Avg. Referendum Mkt. Value Tax Rate	0.158				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$7,014	44.8%	\$597	\$654	\$1,155
Sales/Use Tax (Calendar 2006)	3,284	21.0	279	455	713
Motor Vehicle Sales Tax (Calendar 2006)	1,267	8.1	108	111	102
Motor Vehicle Registration Tax (Calendar 2006)	1,087	6.9	92	96	93
Motor Fuels Tax (Calendar 2006)	1,571	10.0	134	156	123
Corporate Income Tax (Calendar 2005)	680	4.3	58	77	133
State General Property Tax (Payable 2006)	751	4.8	64	66	125
Total State Taxes	\$15,653	100.0%	\$1,332	\$1,616	\$2,444

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 (2005-2006)	\$73,348	57.1%	\$1,202	\$1,301	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	23,992	18.7	393	490	386
Minnesota Family Investment Program	262	0.2	4	6	7
General Assistance including GAMC	2,657	2.1	44	54	60
Social Services	14,304	11.1	234	239	219
Miscellaneous	1,259	1.0	21	21	22
Total	42,474	33.1	696	810	694
Highway Aid (Calendar 2006)					
County Aid	3,834	3.0	63	109	72
Municipal Aid	648	0.5	11	7	22
Township Aid	286	0.2	5	10	6
Total	4,768	3.7	78	126	100
Local Government Aid (Calendar 2006)	5,196	4.0	85	84	93
Disparity Reduction Aid (Calendar 2006)	35	0.0	1	2	4
County Program Aid (Payable 2006)	1,747	1.4	29	39	39
Community Corrections Funding (2006)	776	0.6	13	17	15
Total Aids	128,343	100.0	2,103	2,378	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	4,131	74.6	68	71	55
Agricultural Market Value Credit	229	4.1	4	12	5
Miscellaneous Credits	1,177	21.3	19	7	4
Total Property Tax Credits	5,536	100.0	91	91	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	1,346	47.7	22	27	36
Regular (Renters)	1,338	47.4	22	18	28
Targeting Refund	136	4.8	2	2	3
Total Property Tax Refunds	2,821	100.0	46	47	67
Total Aids/Credits	\$136,700	100.0%	\$2,240	\$2,515	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$31,264	35.6%	\$512	\$470	\$382
City/Town Levy	22,674	25.8	371	269	289
School District Net Tax Capacity Levy	14,533	16.6	238	192	198
School District Referendum Market Value Levy	3,026	3.4	50	47	102
Miscellaneous District Levy	2,611	3.0	43	28	157
State Property Tax Levy	13,666	15.6	224	151	125
Total Levy	\$87,774	100.0%	\$1,438	\$1,158	\$1,253
Less Property Tax Credits	5,536		91	91	64
Net Property Taxes Payable	82,238		1,347	1,067	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$7,838,205		\$128,415	\$105,862	\$88,727
Referendum Market Valuation	4,902,294		\$80,315	63,015	76,870
Net Tax Capacity (NTC)	85,847		1,406	1,108	997
C. Average Local NTC Tax Rate	82.800				
Avg. Referendum Mkt. Value Tax Rate	0.062				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$47,629	32.4%	\$780	\$665	\$1,155
Sales/Use Tax (Calendar 2006)	58,210	39.5	954	577	713
Motor Vehicle Sales Tax (Calendar 2006)	7,085	4.8	116	109	102
Motor Vehicle Registration Tax (Calendar 2006)	6,390	4.3	105	95	93
Motor Fuels Tax (Calendar 2006)	9,263	6.3	152	157	123
Corporate Income Tax (Calendar 2005)	4,980	3.4	82	59	133
State General Property Tax (Payable 2006)	13,666	9.3	224	151	125
Total State Taxes	\$147,222	100.0%	\$2,412	\$1,814	\$2,444

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 (2005-2006)	\$542,380	71.8%	\$1,385	\$1,268	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	86,572	11.5	221	367	386
Minnesota Family Investment Program	1,185	0.2	3	9	7
General Assistance including GAMC	9,703	1.3	25	69	60
Social Services	72,065	9.5	184	215	219
Miscellaneous	3,737	0.5	10	24	22
Total	173,262	22.9	442	685	694
Highway Aid (Calendar 2006)					
County Aid	8,700	1.2	22	25	72
Municipal Aid	10,655	1.4	27	28	22
Township Aid	230	0.0	1	0	6
Total	19,586	2.6	50	53	100
Local Government Aid (Calendar 2006)	2,681	0.4	7	61	93
Disparity Reduction Aid (Calendar 2006)	5	0.0	0	0	4
County Program Aid (Payable 2006)	13,231	1.8	34	31	39
Community Corrections Funding (2006)	4,613	0.6	12	14	15
Total Aids	755,758	100.0	1,930	2,113	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	17,363	98.1	44	45	55
Agricultural Market Value Credit	249	1.4	1	1	5
Miscellaneous Credits	94	0.5	0	0	4
Total Property Tax Credits	17,707	100.0	45	45	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	15,502	54.0	40	48	36
Regular (Renters)	10,489	36.5	27	34	28
Targeting Refund	2,715	9.5	7	4	3
Total Property Tax Refunds	28,707	100.0	73	86	67
Total Aids/Credits	\$802,172	100.0%	\$2,048	\$2,243	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$101,820	19.5%	\$260	\$356	\$382
City/Town Levy	129,793	24.9	331	333	289
School District Net Tax Capacity Levy	94,930	18.2	242	227	198
School District Referendum Market Value Levy	66,448	12.8	170	139	102
Miscellaneous District Levy	76,758	14.7	196	261	157
State Property Tax Levy	51,192	9.8	131	156	125
Total Levy	\$520,942	100.0%	\$1,330	\$1,472	\$1,253
Less Property Tax Credits	17,707		45	45	64
Net Property Taxes Payable	503,236		1,285	1,427	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$37,833,571		\$96,610	\$96,509	\$88,727
Referendum Market Valuation	37,196,800		\$94,984	95,387	76,870
Net Tax Capacity (NTC)	433,008		1,106	1,138	997
C. Average Local NTC Tax Rate	92.023				
Avg. Referendum Mkt. Value Tax Rate	0.192				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$532,779	50.7%	\$1,360	\$1,460	\$1,155
Sales/Use Tax (Calendar 2006)	299,625	28.5	765	857	713
Motor Vehicle Sales Tax (Calendar 2006)	40,474	3.9	103	98	102
Motor Vehicle Registration Tax (Calendar 2006)	38,644	3.7	99	92	93
Motor Fuels Tax (Calendar 2006)	43,407	4.1	111	107	123
Corporate Income Tax (Calendar 2005)	44,645	4.2	114	180	133
State General Property Tax (Payable 2006)	51,192	4.9	131	156	125
Total State Taxes	\$1,050,767	100.0%	\$2,683	\$2,950	\$2,444

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 (2005-2006)	\$27,215	62.0%	\$1,377	\$1,140	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	5,079	11.6	257	334	386
Minnesota Family Investment Program	36	0.1	2	4	7
General Assistance including GAMC	689	1.6	35	42	60
Social Services	3,108	7.1	157	213	219
Miscellaneous	255	0.6	13	15	22
Total	9,167	20.9	464	609	694
Highway Aid (Calendar 2006)					
County Aid	3,166	7.2	160	93	72
Municipal Aid	181	0.4	9	18	22
Township Aid	224	0.5	11	12	6
Total	3,571	8.1	181	123	100
Local Government Aid (Calendar 2006)	2,601	5.9	132	133	93
Disparity Reduction Aid (Calendar 2006)	290	0.7	15	4	4
County Program Aid (Payable 2006)	791	1.8	40	45	39
Community Corrections Funding (2006)	291	0.7	15	14	15
Total Aids	43,926	100.0	2,222	2,068	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,427	85.9	72	68	55
Agricultural Market Value Credit	235	14.1	12	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,663	100.0	84	76	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	387	60.8	20	24	36
Regular (Renters)	246	38.5	12	22	28
Targeting Refund	5	0.7	0	2	3
Total Property Tax Refunds	637	100.0	32	47	67
Total Aids/Credits	\$46,226	100.0%	\$2,338	\$2,191	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$7,894	43.4%	\$399	\$375	\$382
City/Town Levy	5,252	28.9	266	265	289
School District Net Tax Capacity Levy	2,865	15.7	145	176	198
School District Referendum Market Value Levy	885	4.9	45	81	102
Miscellaneous District Levy	485	2.7	25	25	157
State Property Tax Levy	811	4.5	41	86	125
Total Levy	\$18,191	100.0%	\$920	\$1,008	\$1,253
Less Property Tax Credits	1,663		84	76	64
Net Property Taxes Payable	16,529		836	932	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,649,027		\$83,415	\$76,820	\$88,727
Referendum Market Valuation	955,905		\$48,354	59,532	76,870
Net Tax Capacity (NTC)	15,764		797	814	997
C. Average Local NTC Tax Rate	104.633				
Avg. Referendum Mkt. Value Tax Rate	0.093				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$17,505	57.0%	\$885	\$895	\$1,155
Sales/Use Tax (Calendar 2006)	5,016	16.3	254	507	713
Motor Vehicle Sales Tax (Calendar 2006)	2,088	6.8	106	104	102
Motor Vehicle Registration Tax (Calendar 2006)	1,833	6.0	93	94	93
Motor Fuels Tax (Calendar 2006)	2,425	7.9	123	130	123
Corporate Income Tax (Calendar 2005)	1,055	3.4	53	103	133
State General Property Tax (Payable 2006)	811	2.6	41	86	125
Total State Taxes	\$30,734	100.0%	\$1,555	\$1,919	\$2,444

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 (2005-2006)	\$40,543	55.0%	\$1,143	\$1,121	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	15,324	20.8	432	457	386
Minnesota Family Investment Program	90	0.1	3	5	7
General Assistance including GAMC	1,428	1.9	40	48	60
Social Services	7,222	9.8	204	247	219
Miscellaneous	493	0.7	14	17	22
Total	24,556	33.3	692	774	694
Highway Aid (Calendar 2006)					
County Aid	3,366	4.6	95	157	72
Municipal Aid	492	0.7	14	15	22
Township Aid	305	0.4	9	16	6
Total	4,162	5.6	117	188	100
Local Government Aid (Calendar 2006)	2,653	3.6	75	126	93
Disparity Reduction Aid (Calendar 2006)	15	0.0	0	1	4
County Program Aid (Payable 2006)	1,360	1.8	38	54	39
Community Corrections Funding (2006)	423	0.6	12	15	15
Total Aids	73,712	100.0	2,078	2,279	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	2,383	86.9	67	69	55
Agricultural Market Value Credit	358	13.1	10	13	5
Miscellaneous Credits	0	0.0	0	18	4
Total Property Tax Credits	2,741	100.0	77	100	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	846	49.8	24	16	36
Regular (Renters)	792	46.7	22	19	28
Targeting Refund	59	3.5	2	1	3
Total Property Tax Refunds	1,698	100.0	48	37	67
Total Aids/Credits	\$78,151	100.0%	\$2,203	\$2,415	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$17,594	44.2%	\$496	\$430	\$382
City/Town Levy	8,384	21.1	236	197	289
School District Net Tax Capacity Levy	4,711	11.8	133	158	198
School District Referendum Market Value Levy	2,625	6.6	74	46	102
Miscellaneous District Levy	1,307	3.3	37	39	157
State Property Tax Levy	5,173	13.0	146	89	125
Total Levy	\$39,793	100.0%	\$1,122	\$959	\$1,253
Less Property Tax Credits	2,741		77	100	64
Net Property Taxes Payable	37,052		1,044	859	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$3,613,810		\$101,863	\$86,115	\$88,727
Referendum Market Valuation	2,583,593		\$72,824	51,090	76,870
Net Tax Capacity (NTC)	38,664		1,090	869	997
C. Average Local NTC Tax Rate	82.413				
Avg. Referendum Mkt. Value Tax Rate	0.107				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$31,104	33.6%	\$877	\$712	\$1,155
Sales/Use Tax (Calendar 2006)	39,424	42.5	1,111	576	713
Motor Vehicle Sales Tax (Calendar 2006)	4,045	4.4	114	105	102
Motor Vehicle Registration Tax (Calendar 2006)	3,579	3.9	101	92	93
Motor Fuels Tax (Calendar 2006)	6,088	6.6	172	152	123
Corporate Income Tax (Calendar 2005)	3,247	3.5	92	64	133
State General Property Tax (Payable 2006)	5,173	5.6	146	89	125
Total State Taxes	\$92,659	100.0%	\$2,612	\$1,790	\$2,444

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 (2005-2006)	\$17,480	45.4%	\$1,142	\$1,112	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance				380	386
Minnesota Family Investment Program		See Note		4	7
General Assistance including GAMC				40	60
Social Services				225	219
Miscellaneous				16	22
Total	12,385	32.1	809	666	694
Highway Aid (Calendar 2006)					
County Aid	3,473	9.0	227	130	72
Municipal Aid	0	0.0	0	14	22
Township Aid	573	1.5	37	13	6
Total	4,047	10.5	264	158	100
Local Government Aid (Calendar 2006)	3,429	8.9	224	177	93
Disparity Reduction Aid (Calendar 2006)	184	0.5	12	4	4
County Program Aid (Payable 2006)	780	2.0	51	48	39
Community Corrections Funding (2006)	220	0.6	14	16	15
Total Aids	38,524	100.0	2,516	2,180	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,190	80.9	78	69	55
Agricultural Market Value Credit	281	19.1	18	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,471	100.0	96	80	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	152	45.6	10	20	36
Regular (Renters)	176	52.9	11	21	28
Targeting Refund	5	1.6	0	2	3
Total Property Tax Refunds	333	100.0	22	43	67
Total Aids/Credits	\$40,327	100.0%	\$2,634	\$2,303	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$6,075	46.5%	\$397	\$394	\$382
City/Town Levy	4,137	31.7	270	240	289
School District Net Tax Capacity Levy	1,084	8.3	71	135	198
School District Referendum Market Value Levy	771	5.9	50	62	102
Miscellaneous District Levy	310	2.4	20	26	157
State Property Tax Levy	692	5.3	45	77	125
Total Levy	\$13,070	100.0%	\$854	\$934	\$1,253
Less Property Tax Credits	1,471		96	80	64
Net Property Taxes Payable	11,599		758	854	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,490,586		\$97,367	\$83,435	\$88,727
Referendum Market Valuation	501,622		\$32,766	50,213	76,870
Net Tax Capacity (NTC)	13,423		877	833	997
C. Average Local NTC Tax Rate	86.468				
Avg. Referendum Mkt. Value Tax Rate	0.154				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$9,390	41.4%	\$613	\$808	\$1,155
Sales/Use Tax (Calendar 2006)	5,603	24.7	366	524	713
Motor Vehicle Sales Tax (Calendar 2006)	1,889	8.3	123	108	102
Motor Vehicle Registration Tax (Calendar 2006)	1,623	7.1	106	96	93
Motor Fuels Tax (Calendar 2006)	2,648	11.7	173	130	123
Corporate Income Tax (Calendar 2005)	858	3.8	56	79	133
State General Property Tax (Payable 2006)	692	3.0	45	77	125
Total State Taxes	\$22,703	100.0%	\$1,483	\$1,823	\$2,444

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 \$29.3 million, which was allocated to the counties on a per capita basis (\$12.385 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 (2005-2006)	\$20,925	44.7%	\$985	\$1,140	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	9,692	20.7	456	334	386
Minnesota Family Investment Program	73	0.2	3	4	7
General Assistance including GAMC	821	1.8	39	42	60
Social Services	3,772	8.0	178	213	219
Miscellaneous	334	0.7	16	15	22
Total	14,692	31.4	692	609	694
Highway Aid (Calendar 2006)					
County Aid	5,089	10.9	240	93	72
Municipal Aid	0	0.0	0	18	22
Township Aid	831	1.8	39	12	6
Total	5,920	12.6	279	123	100
Local Government Aid (Calendar 2006)	3,735	8.0	176	133	93
Disparity Reduction Aid (Calendar 2006)	289	0.6	14	4	4
County Program Aid (Payable 2006)	974	2.1	46	45	39
Community Corrections Funding (2006)	325	0.7	15	14	15
Total Aids	46,860	100.0	2,206	2,068	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,768	80.0	83	68	55
Agricultural Market Value Credit	442	20.0	21	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,209	100.0	104	76	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	432	60.3	20	24	36
Regular (Renters)	259	36.2	12	22	28
Targeting Refund	25	3.6	1	2	3
Total Property Tax Refunds	717	100.0	34	47	67
Total Aids/Credits	\$49,786	100.0%	\$2,344	\$2,191	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$6,839	36.3%	\$322	\$375	\$382
City/Town Levy	6,358	33.7	299	265	289
School District Net Tax Capacity Levy	2,637	14.0	124	176	198
School District Referendum Market Value Levy	1,469	7.8	69	81	102
Miscellaneous District Levy	603	3.2	28	25	157
State Property Tax Levy	943	5.0	44	86	125
Total Levy	\$18,849	100.0%	\$887	\$1,008	\$1,253
Less Property Tax Credits	2,209		104	76	64
Net Property Taxes Payable	16,639		783	932	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,828,602		\$86,088	\$76,820	\$88,727
Referendum Market Valuation	921,882		\$43,401	59,532	76,870
Net Tax Capacity (NTC)	16,675		785	814	997
C. Average Local NTC Tax Rate	98.571				
Avg. Referendum Mkt. Value Tax Rate	0.159				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$13,653	45.4%	\$643	\$895	\$1,155
Sales/Use Tax (Calendar 2006)	7,229	24.0	340	507	713
Motor Vehicle Sales Tax (Calendar 2006)	2,650	8.8	125	104	102
Motor Vehicle Registration Tax (Calendar 2006)	2,290	7.6	108	94	93
Motor Fuels Tax (Calendar 2006)	2,447	8.1	115	130	123
Corporate Income Tax (Calendar 2005)	874	2.9	41	103	133
State General Property Tax (Payable 2006)	943	3.1	44	86	125
Total State Taxes	\$30,086	100.0%	\$1,416	\$1,919	\$2,444

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 (2005-2006)	\$33,366	48.2%	\$1,053	\$1,140	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	12,750	18.4	402	334	386
Minnesota Family Investment Program	194	0.3	6	4	7
General Assistance including GAMC	1,661	2.4	52	42	60
Social Services	6,994	10.1	221	213	219
Miscellaneous	438	0.6	14	15	22
Total	22,037	31.8	696	609	694
Highway Aid (Calendar 2006)					
County Aid	4,047	5.8	128	93	72
Municipal Aid	715	1.0	23	18	22
Township Aid	297	0.4	9	12	6
Total	5,058	7.3	160	123	100
Local Government Aid (Calendar 2006)	6,484	9.4	205	133	93
Disparity Reduction Aid (Calendar 2006)	107	0.2	3	4	4
County Program Aid (Payable 2006)	1,672	2.4	53	45	39
Community Corrections Funding (2006)	525	0.8	17	14	15
Total Aids	69,249	100.0	2,186	2,068	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	2,548	87.9	80	68	55
Agricultural Market Value Credit	351	12.1	11	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,899	100.0	91	76	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	571	40.5	18	24	36
Regular (Renters)	781	55.4	25	22	28
Targeting Refund	58	4.1	2	2	3
Total Property Tax Refunds	1,410	100.0	44	47	67
Total Aids/Credits	\$73,558	100.0%	\$2,322	\$2,191	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$14,147	46.3%	\$447	\$375	\$382
City/Town Levy	6,426	21.0	203	265	289
School District Net Tax Capacity Levy	4,962	16.2	157	176	198
School District Referendum Market Value Levy	1,890	6.2	60	81	102
Miscellaneous District Levy	538	1.8	17	25	157
State Property Tax Levy	2,610	8.5	82	86	125
Total Levy	\$30,574	100.0%	\$965	\$1,008	\$1,253
Less Property Tax Credits	2,899		91	76	64
Net Property Taxes Payable	27,675		873	932	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$2,355,597		\$74,349	\$76,820	\$88,727
Referendum Market Valuation	1,381,440		\$43,602	59,532	76,870
Net Tax Capacity (NTC)	23,726		749	814	997
C. Average Local NTC Tax Rate	109.894				
Avg. Referendum Mkt. Value Tax Rate	0.137				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$19,619	36.6%	\$619	\$895	\$1,155
Sales/Use Tax (Calendar 2006)	16,406	30.6	518	507	713
Motor Vehicle Sales Tax (Calendar 2006)	3,279	6.1	103	104	102
Motor Vehicle Registration Tax (Calendar 2006)	2,836	5.3	90	94	93
Motor Fuels Tax (Calendar 2006)	6,509	12.1	205	130	123
Corporate Income Tax (Calendar 2005)	2,311	4.3	73	103	133
State General Property Tax (Payable 2006)	2,610	4.9	82	86	125
Total State Taxes	\$53,570	100.0%	\$1,691	\$1,919	\$2,444

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 (2005-2006)	\$49,734	55.9%	\$1,079	\$1,140	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	15,530	17.5	337	334	386
Minnesota Family Investment Program	149	0.2	3	4	7
General Assistance including GAMC	1,530	1.7	33	42	60
Social Services	8,336	9.4	181	213	219
Miscellaneous	495	0.6	11	15	22
Total	26,041	29.3	565	609	694
Highway Aid (Calendar 2006)					
County Aid	5,000	5.6	108	93	72
Municipal Aid	737	0.8	16	18	22
Township Aid	480	0.5	10	12	6
Total	6,217	7.0	135	123	100
Local Government Aid (Calendar 2006)	4,438	5.0	96	133	93
Disparity Reduction Aid (Calendar 2006)	90	0.1	2	4	4
County Program Aid (Payable 2006)	1,745	2.0	38	45	39
Community Corrections Funding (2006)	639	0.7	14	14	15
Total Aids	88,903	100.0	1,929	2,068	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	3,062	85.4	66	68	55
Agricultural Market Value Credit	522	14.6	11	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	3,584	100.0	78	76	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	1,658	62.4	36	24	36
Regular (Renters)	976	36.7	21	22	28
Targeting Refund	24	0.9	1	2	3
Total Property Tax Refunds	2,658	100.0	58	47	67
Total Aids/Credits	\$95,146	100.0%	\$2,065	\$2,191	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$23,631	36.5%	\$513	\$375	\$382
City/Town Levy	19,758	30.5	429	265	289
School District Net Tax Capacity Levy	9,328	14.4	202	176	198
School District Referendum Market Value Levy	4,234	6.5	92	81	102
Miscellaneous District Levy	3,082	4.8	67	25	157
State Property Tax Levy	4,774	7.4	104	86	125
Total Levy	\$64,807	100.0%	\$1,406	\$1,008	\$1,253
Less Property Tax Credits	3,584		78	76	64
Net Property Taxes Payable	61,223		1,328	932	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$4,597,458		\$99,758	\$76,820	\$88,727
Referendum Market Valuation	3,561,451		\$77,278	59,532	76,870
Net Tax Capacity (NTC)	51,080		1,108	814	997
C. Average Local NTC Tax Rate	109.238				
Avg. Referendum Mkt. Value Tax Rate	0.119				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$43,479	49.2%	\$943	\$895	\$1,155
Sales/Use Tax (Calendar 2006)	18,618	21.1	404	507	713
Motor Vehicle Sales Tax (Calendar 2006)	5,316	6.0	115	104	102
Motor Vehicle Registration Tax (Calendar 2006)	4,762	5.4	103	94	93
Motor Fuels Tax (Calendar 2006)	7,316	8.3	159	130	123
Corporate Income Tax (Calendar 2005)	4,077	4.6	88	103	133
State General Property Tax (Payable 2006)	4,774	5.4	104	86	125
Total State Taxes	\$88,342	100.0%	\$1,917	\$1,919	\$2,444

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 (2005-2006)	\$9,405	49.1%	\$1,550	\$1,121	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	2,890	15.1	476	457	386
Minnesota Family Investment Program	9	0.0	2	5	7
General Assistance including GAMC	247	1.3	41	48	60
Social Services	1,954	10.2	322	247	219
Miscellaneous	108	0.6	18	17	22
Total	5,208	27.2	858	774	694
Highway Aid (Calendar 2006)					
County Aid	2,739	14.3	451	157	72
Municipal Aid	0	0.0	0	15	22
Township Aid	203	1.1	33	16	6
Total	2,942	15.3	485	188	100
Local Government Aid (Calendar 2006)	933	4.9	154	126	93
Disparity Reduction Aid (Calendar 2006)	14	0.1	2	1	4
County Program Aid (Payable 2006)	563	2.9	93	54	39
Community Corrections Funding (2006)	101	0.5	17	15	15
Total Aids	19,166	100.0	3,159	2,279	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	467	75.4	77	69	55
Agricultural Market Value Credit	147	23.8	24	13	5
Miscellaneous Credits	5	0.8	1	18	4
Total Property Tax Credits	619	100.0	102	100	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	133	52.6	22	16	36
Regular (Renters)	116	45.6	19	19	28
Targeting Refund	5	1.8	1	1	3
Total Property Tax Refunds	254	100.0	42	37	67
Total Aids/Credits	\$20,039	100.0%	\$3,303	\$2,415	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$3,713	52.1%	\$612	\$430	\$382
City/Town Levy	1,697	23.8	280	197	289
School District Net Tax Capacity Levy	875	12.3	144	158	198
School District Referendum Market Value Levy	222	3.1	37	46	102
Miscellaneous District Levy	314	4.4	52	39	157
State Property Tax Levy	309	4.3	51	89	125
Total Levy	\$7,131	100.0%	\$1,175	\$959	\$1,253
Less Property Tax Credits	619		102	100	64
Net Property Taxes Payable	6,512		1,073	859	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$680,173		\$112,110	\$86,115	\$88,727
Referendum Market Valuation	223,766		\$36,882	51,090	76,870
Net Tax Capacity (NTC)	6,087		1,003	869	997
C. Average Local NTC Tax Rate	108.421				
Avg. Referendum Mkt. Value Tax Rate	0.099				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$4,772	48.7%	\$786	\$712	\$1,155
Sales/Use Tax (Calendar 2006)	1,596	16.3	263	576	713
Motor Vehicle Sales Tax (Calendar 2006)	780	8.0	129	105	102
Motor Vehicle Registration Tax (Calendar 2006)	671	6.8	111	92	93
Motor Fuels Tax (Calendar 2006)	1,426	14.5	235	152	123
Corporate Income Tax (Calendar 2005)	255	2.6	42	64	133
State General Property Tax (Payable 2006)	309	3.2	51	89	125
Total State Taxes	\$9,807	100.0%	\$1,616	\$1,790	\$2,444

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 (2005-2006)	\$1,294,044	52.2%	\$1,123	\$1,268	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	506,475	20.4	439	367	386
Minnesota Family Investment Program	10,382	0.4	9	9	7
General Assistance including GAMC	123,677	5.0	107	69	60
Social Services	292,054	11.8	253	215	219
Miscellaneous	43,778	1.8	38	24	22
Total	976,365	39.4	847	685	694
Highway Aid (Calendar 2006)					
County Aid	24,483	1.0	21	25	72
Municipal Aid	34,206	1.4	30	28	22
Township Aid	13	0.0	0	0	6
Total	58,702	2.4	51	53	100
Local Government Aid (Calendar 2006)	99,735	4.0	87	61	93
Disparity Reduction Aid (Calendar 2006)	741	0.0	1	0	4
County Program Aid (Payable 2006)	30,938	1.2	27	31	39
Community Corrections Funding (2006)	17,197	0.7	15	14	15
Total Aids	2,477,723	100.0	2,150	2,113	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	49,366	99.6	43	45	55
Agricultural Market Value Credit	184	0.4	0	1	5
Miscellaneous Credits	39	0.1	0	0	4
Total Property Tax Credits	49,589	100.0	43	45	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	66,365	57.4	58	48	36
Regular (Renters)	47,231	40.8	41	34	28
Targeting Refund	2,085	1.8	2	4	3
Total Property Tax Refunds	115,681	100.0	100	86	67
Total Aids/Credits	\$2,642,994	100.0%	\$2,293	\$2,243	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$490,595	24.0%	\$426	\$356	\$382
City/Town Levy	474,732	23.2	412	333	289
School District Net Tax Capacity Levy	273,914	13.4	238	227	198
School District Referendum Market Value Levy	171,014	8.4	148	139	102
Miscellaneous District Levy	403,413	19.7	350	261	157
State Property Tax Levy	231,321	11.3	201	156	125
Total Levy	\$2,044,989	100.0%	\$1,774	\$1,472	\$1,253
Less Property Tax Credits	49,589		43	45	64
Net Property Taxes Payable	1,995,400		1,731	1,427	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$122,267,379		\$106,088	\$96,509	\$88,727
Referendum Market Valuation	121,620,102		\$105,526	95,387	76,870
Net Tax Capacity (NTC)	1,487,949		1,291	1,138	997
C. Average Local NTC Tax Rate	109.380				
Avg. Referendum Mkt. Value Tax Rate	0.153				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$1,999,756	48.2%	\$1,735	\$1,460	\$1,155
Sales/Use Tax (Calendar 2006)	1,277,377	30.8	1,108	857	713
Motor Vehicle Sales Tax (Calendar 2006)	110,979	2.7	96	98	102
Motor Vehicle Registration Tax (Calendar 2006)	105,548	2.5	92	92	93
Motor Fuels Tax (Calendar 2006)	124,286	3.0	108	107	123
Corporate Income Tax (Calendar 2005)	298,999	7.2	259	180	133
State General Property Tax (Payable 2006)	231,321	5.6	201	156	125
Total State Taxes	\$4,148,267	100.0%	\$3,599	\$2,950	\$2,444

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 (2005-2006)	\$28,854	58.5%	\$1,452	\$1,140	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	6,925	14.0	349	334	386
Minnesota Family Investment Program	99	0.2	5	4	7
General Assistance including GAMC	568	1.2	29	42	60
Social Services	4,819	9.8	243	213	219
Miscellaneous	234	0.5	12	15	22
Total	12,647	25.6	636	609	694
Highway Aid (Calendar 2006)					
County Aid	3,326	6.7	167	93	72
Municipal Aid	202	0.4	10	18	22
Township Aid	421	0.9	21	12	6
Total	3,949	8.0	199	123	100
Local Government Aid (Calendar 2006)	2,330	4.7	117	133	93
Disparity Reduction Aid (Calendar 2006)	314	0.6	16	4	4
County Program Aid (Payable 2006)	990	2.0	50	45	39
Community Corrections Funding (2006)	271	0.6	14	14	15
Total Aids	49,355	100.0	2,484	2,068	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,565	82.7	79	68	55
Agricultural Market Value Credit	328	17.3	17	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,893	100.0	95	76	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	478	66.4	24	24	36
Regular (Renters)	226	31.4	11	22	28
Targeting Refund	16	2.3	1	2	3
Total Property Tax Refunds	720	100.0	36	47	67
Total Aids/Credits	\$51,968	100.0%	\$2,616	\$2,191	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$6,214	37.5%	\$313	\$375	\$382
City/Town Levy	4,949	29.8	249	265	289
School District Net Tax Capacity Levy	3,143	19.0	158	176	198
School District Referendum Market Value Levy	1,248	7.5	63	81	102
Miscellaneous District Levy	208	1.3	10	25	157
State Property Tax Levy	821	4.9	41	86	125
Total Levy	\$16,582	100.0%	\$835	\$1,008	\$1,253
Less Property Tax Credits	1,893		95	76	64
Net Property Taxes Payable	14,689		739	932	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,318,336		\$66,351	\$76,820	\$88,727
Referendum Market Valuation	893,372		\$44,963	59,532	76,870
Net Tax Capacity (NTC)	12,494		629	814	997
C. Average Local NTC Tax Rate	116.166				
Avg. Referendum Mkt. Value Tax Rate	0.140				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$14,832	55.2%	\$747	\$895	\$1,155
Sales/Use Tax (Calendar 2006)	4,249	15.8	214	507	713
Motor Vehicle Sales Tax (Calendar 2006)	2,227	8.3	112	104	102
Motor Vehicle Registration Tax (Calendar 2006)	1,954	7.3	98	94	93
Motor Fuels Tax (Calendar 2006)	2,094	7.8	105	130	123
Corporate Income Tax (Calendar 2005)	703	2.6	35	103	133
State General Property Tax (Payable 2006)	821	3.1	41	86	125
Total State Taxes	\$26,880	100.0%	\$1,353	\$1,919	\$2,444

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 (2005-2006)	\$18,473	50.6%	\$976	\$1,409	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	7,197	19.7	380	646	386
Minnesota Family Investment Program	106	0.3	6	27	7
General Assistance including GAMC	908	2.5	48	70	60
Social Services	4,764	13.0	252	271	219
Miscellaneous	304	0.8	16	21	22
Total	13,279	36.4	702	1,036	694
Highway Aid (Calendar 2006)					
County Aid	2,824	7.7	149	190	72
Municipal Aid	0	0.0	0	5	22
Township Aid	342	0.9	18	15	6
Total	3,166	8.7	167	210	100
Local Government Aid (Calendar 2006)	786	2.2	42	75	93
Disparity Reduction Aid (Calendar 2006)	0	0.0	0	3	4
County Program Aid (Payable 2006)	688	1.9	36	72	39
Community Corrections Funding (2006)	136	0.4	7	19	15
Total Aids	36,527	100.0	1,930	2,823	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,414	89.8	75	61	55
Agricultural Market Value Credit	161	10.2	9	10	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,576	100.0	83	71	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	417	55.3	22	17	36
Regular (Renters)	306	40.6	16	16	28
Targeting Refund	31	4.1	2	1	3
Total Property Tax Refunds	755	100.0	40	34	67
Total Aids/Credits	\$38,858	100.0%	\$2,053	\$2,928	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$9,677	41.0%	\$511	\$427	\$382
City/Town Levy	4,881	20.7	258	154	289
School District Net Tax Capacity Levy	5,235	22.2	277	197	198
School District Referendum Market Value Levy	612	2.6	32	35	102
Miscellaneous District Levy	129	0.5	7	18	157
State Property Tax Levy	3,054	12.9	161	98	125
Total Levy	\$23,589	100.0%	\$1,246	\$929	\$1,253
Less Property Tax Credits	1,576		83	71	64
Net Property Taxes Payable	22,013		1,163	858	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$2,351,525		\$124,255	\$69,041	\$88,727
Referendum Market Valuation	1,321,504		\$69,828	45,163	76,870
Net Tax Capacity (NTC)	24,344		1,286	730	997
C. Average Local NTC Tax Rate	81.838				
Avg. Referendum Mkt. Value Tax Rate	0.046				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$12,084	38.4%	\$639	\$537	\$1,155
Sales/Use Tax (Calendar 2006)	8,758	27.8	463	538	713
Motor Vehicle Sales Tax (Calendar 2006)	2,016	6.4	106	96	102
Motor Vehicle Registration Tax (Calendar 2006)	1,742	5.5	92	83	93
Motor Fuels Tax (Calendar 2006)	2,951	9.4	156	132	123
Corporate Income Tax (Calendar 2005)	868	2.8	46	55	133
State General Property Tax (Payable 2006)	3,054	9.7	161	98	125
Total State Taxes	\$31,473	100.0%	\$1,663	\$1,539	\$2,444

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 (2005-2006)	\$42,269	60.8%	\$1,100	\$1,232	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	11,825	17.0	308	381	386
Minnesota Family Investment Program	126	0.2	3	5	7
General Assistance including GAMC	1,319	1.9	34	50	60
Social Services	7,114	10.2	185	188	219
Miscellaneous	405	0.6	11	13	22
Total	20,789	29.9	541	636	694
Highway Aid (Calendar 2006)					
County Aid	2,509	3.6	65	114	72
Municipal Aid	234	0.3	6	4	22
Township Aid	222	0.3	6	7	6
Total	2,965	4.3	77	124	100
Local Government Aid (Calendar 2006)	1,443	2.1	38	49	93
Disparity Reduction Aid (Calendar 2006)	73	0.1	2	1	4
County Program Aid (Payable 2006)	1,445	2.1	38	42	39
Community Corrections Funding (2006)	577	0.8	15	17	15
Total Aids	69,562	100.0	1,810	2,101	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	2,396	83.6	62	65	55
Agricultural Market Value Credit	471	16.4	12	12	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,867	100.0	75	77	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	1,414	66.2	37	41	36
Regular (Renters)	677	31.7	18	17	28
Targeting Refund	47	2.2	1	1	3
Total Property Tax Refunds	2,137	100.0	56	59	67
Total Aids/Credits	\$74,566	100.0%	\$1,940	\$2,237	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$12,950	37.9%	\$337	\$445	\$382
City/Town Levy	9,890	28.9	257	212	289
School District Net Tax Capacity Levy	7,516	22.0	196	191	198
School District Referendum Market Value Levy	1,269	3.7	33	43	102
Miscellaneous District Levy	563	1.6	15	27	157
State Property Tax Levy	1,996	5.8	52	62	125
Total Levy	\$34,183	100.0%	\$889	\$980	\$1,253
Less Property Tax Credits	2,867		75	77	64
Net Property Taxes Payable	31,316		815	903	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$2,766,434		\$71,975	\$76,946	\$88,727
Referendum Market Valuation	2,396,639		\$62,354	62,776	76,870
Net Tax Capacity (NTC)	28,539		743	793	997
C. Average Local NTC Tax Rate	108.338				
Avg. Referendum Mkt. Value Tax Rate	0.053				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$29,626	46.5%	\$771	\$751	\$1,155
Sales/Use Tax (Calendar 2006)	18,761	29.4	488	352	713
Motor Vehicle Sales Tax (Calendar 2006)	3,674	5.8	96	116	102
Motor Vehicle Registration Tax (Calendar 2006)	3,269	5.1	85	102	93
Motor Fuels Tax (Calendar 2006)	4,559	7.2	119	171	123
Corporate Income Tax (Calendar 2005)	1,823	2.9	47	53	133
State General Property Tax (Payable 2006)	1,996	3.1	52	62	125
Total State Taxes	\$63,707	100.0%	\$1,657	\$1,606	\$2,444

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 (2005-2006)	\$51,474	49.1%	\$1,161	\$1,096	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	22,385	21.4	505	516	386
Minnesota Family Investment Program	300	0.3	7	7	7
General Assistance including GAMC	3,772	3.6	85	91	60
Social Services	10,468	10.0	236	289	219
Miscellaneous	1,058	1.0	24	33	22
Total	37,984	36.3	857	935	694
Highway Aid (Calendar 2006)					
County Aid	7,795	7.4	176	146	72
Municipal Aid	414	0.4	9	26	22
Township Aid	178	0.2	4	5	6
Total	8,387	8.0	189	176	100
Local Government Aid (Calendar 2006)	4,026	3.8	91	193	93
Disparity Reduction Aid (Calendar 2006)	256	0.2	6	33	4
County Program Aid (Payable 2006)	1,890	1.8	43	55	39
Community Corrections Funding (2006)	765	0.7	17	21	15
Total Aids	104,782	100.0	2,363	2,510	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	3,272	43.5	74	72	55
Agricultural Market Value Credit	151	2.0	3	3	5
Miscellaneous Credits	4,101	54.5	92	48	4
Total Property Tax Credits	7,524	100.0	170	122	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	601	39.9	14	18	36
Regular (Renters)	853	56.7	19	24	28
Targeting Refund	51	3.4	1	1	3
Total Property Tax Refunds	1,505	100.0	34	42	67
Total Aids/Credits	\$113,810	100.0%	\$2,566	\$2,675	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$23,642	45.5%	\$533	\$454	\$382
City/Town Levy	13,014	25.0	293	214	289
School District Net Tax Capacity Levy	6,236	12.0	141	97	198
School District Referendum Market Value Levy	1,373	2.6	31	39	102
Miscellaneous District Levy	2,263	4.4	51	58	157
State Property Tax Levy	5,452	10.5	123	100	125
Total Levy	\$51,981	100.0%	\$1,172	\$963	\$1,253
Less Property Tax Credits	7,524		170	122	64
Net Property Taxes Payable	44,457		1,002	840	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$3,768,772		\$84,984	\$70,966	\$88,727
Referendum Market Valuation	2,736,265		\$61,701	54,761	76,870
Net Tax Capacity (NTC)	42,802		965	785	997
C. Average Local NTC Tax Rate	105.500				
Avg. Referendum Mkt. Value Tax Rate	0.050				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$28,942	38.0%	\$653	\$743	\$1,155
Sales/Use Tax (Calendar 2006)	24,245	31.9	547	731	713
Motor Vehicle Sales Tax (Calendar 2006)	4,776	6.3	108	106	102
Motor Vehicle Registration Tax (Calendar 2006)	4,203	5.5	95	94	93
Motor Fuels Tax (Calendar 2006)	5,715	7.5	129	135	123
Corporate Income Tax (Calendar 2005)	2,765	3.6	62	79	133
State General Property Tax (Payable 2006)	5,452	7.2	123	100	125
Total State Taxes	\$76,098	100.0%	\$1,716	\$1,988	\$2,444

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 (2005-2006)	\$11,640	44.9%	\$1,046	\$1,292	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	4,315	16.6	388	467	386
Minnesota Family Investment Program	24	0.1	2	3	7
General Assistance including GAMC	288	1.1	26	35	60
Social Services	2,387	9.2	214	233	219
Miscellaneous	156	0.6	14	18	22
Total	7,170	27.7	644	756	694
Highway Aid (Calendar 2006)					
County Aid	3,640	14.0	327	233	72
Municipal Aid	0	0.0	0	8	22
Township Aid	352	1.4	32	43	6
Total	3,992	15.4	359	285	100
Local Government Aid (Calendar 2006)	2,095	8.1	188	185	93
Disparity Reduction Aid (Calendar 2006)	132	0.5	12	7	4
County Program Aid (Payable 2006)	763	2.9	69	71	39
Community Corrections Funding (2006)	129	0.5	12	18	15
Total Aids	25,921	100.0	2,328	2,614	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	821	75.0	74	68	55
Agricultural Market Value Credit	274	25.0	25	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,095	100.0	98	86	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	136	53.6	12	13	36
Regular (Renters)	116	45.8	10	16	28
Targeting Refund	2	0.6	0	1	3
Total Property Tax Refunds	254	100.0	23	29	67
Total Aids/Credits	\$27,270	100.0%	\$2,450	\$2,729	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$6,946	50.5%	\$624	\$441	\$382
City/Town Levy	2,620	19.0	235	229	289
School District Net Tax Capacity Levy	2,892	21.0	260	171	198
School District Referendum Market Value Levy	320	2.3	29	46	102
Miscellaneous District Levy	339	2.5	30	37	157
State Property Tax Levy	650	4.7	58	66	125
Total Levy	\$13,767	100.0%	\$1,237	\$991	\$1,253
Less Property Tax Credits	1,095		98	86	64
Net Property Taxes Payable	12,672		1,138	905	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,263,286		\$113,482	\$90,990	\$88,727
Referendum Market Valuation	351,395		\$31,566	34,111	76,870
Net Tax Capacity (NTC)	11,299		1,015	846	997
C. Average Local NTC Tax Rate	113.255				
Avg. Referendum Mkt. Value Tax Rate	0.091				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$6,042	39.8%	\$543	\$654	\$1,155
Sales/Use Tax (Calendar 2006)	2,493	16.4	224	455	713
Motor Vehicle Sales Tax (Calendar 2006)	1,132	7.5	102	111	102
Motor Vehicle Registration Tax (Calendar 2006)	965	6.4	87	96	93
Motor Fuels Tax (Calendar 2006)	2,787	18.4	250	156	123
Corporate Income Tax (Calendar 2005)	1,111	7.3	100	77	133
State General Property Tax (Payable 2006)	650	4.3	58	66	125
Total State Taxes	\$15,181	100.0%	\$1,364	\$1,616	\$2,444

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 (2005-2006)	\$17,624	52.3%	\$1,083	\$1,232	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	7,357	21.8	452	381	386
Minnesota Family Investment Program	110	0.3	7	5	7
General Assistance including GAMC	928	2.8	57	50	60
Social Services	3,347	9.9	206	188	219
Miscellaneous	255	0.8	16	13	22
Total	11,997	35.6	737	636	694
Highway Aid (Calendar 2006)					
County Aid	2,091	6.2	128	114	72
Municipal Aid	0	0.0	0	4	22
Township Aid	114	0.3	7	7	6
Total	2,205	6.5	135	124	100
Local Government Aid (Calendar 2006)	775	2.3	48	49	93
Disparity Reduction Aid (Calendar 2006)	8	0.0	0	1	4
County Program Aid (Payable 2006)	843	2.5	52	42	39
Community Corrections Funding (2006)	271	0.8	17	17	15
Total Aids	33,724	100.0	2,072	2,101	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,197	80.3	74	65	55
Agricultural Market Value Credit	294	19.7	18	12	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,491	100.0	92	77	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	474	60.2	29	41	36
Regular (Renters)	306	38.8	19	17	28
Targeting Refund	8	1.0	0	1	3
Total Property Tax Refunds	788	100.0	48	59	67
Total Aids/Credits	\$36,003	100.0%	\$2,212	\$2,237	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$8,262	61.8%	\$508	\$445	\$382
City/Town Levy	1,680	12.6	103	212	289
School District Net Tax Capacity Levy	2,234	16.7	137	191	198
School District Referendum Market Value Levy	366	2.7	22	43	102
Miscellaneous District Levy	161	1.2	10	27	157
State Property Tax Levy	656	4.9	40	62	125
Total Levy	\$13,360	100.0%	\$821	\$980	\$1,253
Less Property Tax Credits	1,491		92	77	64
Net Property Taxes Payable	11,869		729	903	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,106,904		\$67,996	\$76,946	\$88,727
Referendum Market Valuation	800,641		\$49,182	62,776	76,870
Net Tax Capacity (NTC)	10,806		664	793	997
C. Average Local NTC Tax Rate	112.545				
Avg. Referendum Mkt. Value Tax Rate	0.068				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$9,551	48.4%	\$587	\$751	\$1,155
Sales/Use Tax (Calendar 2006)	4,207	21.3	258	352	713
Motor Vehicle Sales Tax (Calendar 2006)	1,415	7.2	87	116	102
Motor Vehicle Registration Tax (Calendar 2006)	1,202	6.1	74	102	93
Motor Fuels Tax (Calendar 2006)	2,077	10.5	128	171	123
Corporate Income Tax (Calendar 2005)	618	3.1	38	53	133
State General Property Tax (Payable 2006)	656	3.3	40	62	125
Total State Taxes	\$19,728	100.0%	\$1,212	\$1,606	\$2,444

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 (2005-2006)	\$45,702	50.1%	\$1,096	\$1,236	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	18,892	20.7	453	409	386
Minnesota Family Investment Program	322	0.4	8	5	7
General Assistance including GAMC	2,090	2.3	50	39	60
Social Services	9,492	10.4	228	203	219
Miscellaneous	713	0.8	17	14	22
Total	31,509	34.6	756	670	694
Highway Aid (Calendar 2006)					
County Aid	4,526	5.0	109	120	72
Municipal Aid	656	0.7	16	14	22
Township Aid	325	0.4	8	15	6
Total	5,507	6.0	132	149	100
Local Government Aid (Calendar 2006)	5,601	6.1	134	142	93
Disparity Reduction Aid (Calendar 2006)	45	0.0	1	3	4
County Program Aid (Payable 2006)	2,074	2.3	50	47	39
Community Corrections Funding (2006)	722	0.8	17	15	15
Total Aids	91,160	100.0	2,187	2,263	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	2,938	89.1	70	72	55
Agricultural Market Value Credit	356	10.8	9	12	5
Miscellaneous Credits	1	0.0	0	0	4
Total Property Tax Credits	3,296	100.0	79	84	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	966	46.7	23	28	36
Regular (Renters)	1,088	52.6	26	21	28
Targeting Refund	15	0.7	0	1	3
Total Property Tax Refunds	2,069	100.0	50	50	67
Total Aids/Credits	\$96,525	100.0%	\$2,315	\$2,396	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$21,407	49.9%	\$513	\$474	\$382
City/Town Levy	6,705	15.6	161	241	289
School District Net Tax Capacity Levy	7,141	16.7	171	134	198
School District Referendum Market Value Levy	2,703	6.3	65	68	102
Miscellaneous District Levy	1,530	3.6	37	29	157
State Property Tax Levy	3,393	7.9	81	70	125
Total Levy	\$42,878	100.0%	\$1,029	\$1,016	\$1,253
Less Property Tax Credits	3,296		79	84	64
Net Property Taxes Payable	39,582		949	932	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$3,242,855		\$77,787	\$81,197	\$88,727
Referendum Market Valuation	2,196,394		\$52,685	50,542	76,870
Net Tax Capacity (NTC)	33,289		799	804	997
C. Average Local NTC Tax Rate	110.494				
Avg. Referendum Mkt. Value Tax Rate	0.123				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$34,756	40.4%	\$834	\$809	\$1,155
Sales/Use Tax (Calendar 2006)	30,330	35.3	728	563	713
Motor Vehicle Sales Tax (Calendar 2006)	4,454	5.2	107	110	102
Motor Vehicle Registration Tax (Calendar 2006)	3,887	4.5	93	96	93
Motor Fuels Tax (Calendar 2006)	5,355	6.2	128	125	123
Corporate Income Tax (Calendar 2005)	3,795	4.4	91	86	133
State General Property Tax (Payable 2006)	3,393	3.9	81	70	125
Total State Taxes	\$85,970	100.0%	\$2,062	\$1,859	\$2,444

I. Major State Aids/Credits	KITTSON			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2005-2006)	\$7,906	46.7%	\$1,674	\$1,419	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	2,599	15.4	550	527	386
Minnesota Family Investment Program	6	0.0	1	4	7
General Assistance including GAMC	146	0.9	31	47	60
Social Services	925	5.5	196	284	219
Miscellaneous	64	0.4	14	17	22
Total	3,740	22.1	792	880	694
Highway Aid (Calendar 2006)					
County Aid	3,352	19.8	710	303	72
Municipal Aid	0	0.0	0	15	22
Township Aid	488	2.9	103	44	6
Total	3,840	22.7	813	361	100
Local Government Aid (Calendar 2006)	878	5.2	186	163	93
Disparity Reduction Aid (Calendar 2006)	10	0.1	2	7	4
County Program Aid (Payable 2006)	423	2.5	90	73	39
Community Corrections Funding (2006)	117	0.7	25	19	15
Total Aids	16,913	100.0	3,581	2,921	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	256	65.0	54	63	55
Agricultural Market Value Credit	138	35.0	29	18	5
Miscellaneous Credits	0	0.0	0	11	4
Total Property Tax Credits	394	100.0	83	93	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	16	27.3	3	13	36
Regular (Renters)	42	72.7	9	14	28
Targeting Refund	0	0.0	0	1	3
Total Property Tax Refunds	57	100.0	12	28	67
Total Aids/Credits	\$17,364	100.0%	\$3,677	\$3,042	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$2,261	37.7%	\$479	\$417	\$382
City/Town Levy	1,275	21.2	270	207	289
School District Net Tax Capacity Levy	385	6.4	82	126	198
School District Referendum Market Value Levy	622	10.4	132	58	102
Miscellaneous District Levy	420	7.0	89	51	157
State Property Tax Levy	1,038	17.3	220	71	125
Total Levy	\$6,001	100.0%	\$1,271	\$928	\$1,253
Less Property Tax Credits	394		83	93	64
Net Property Taxes Payable	5,607		1,187	836	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$512,568		\$108,526	\$60,086	\$88,727
Referendum Market Valuation	182,795		\$38,703	30,330	76,870
Net Tax Capacity (NTC)	5,458		1,156	596	997
C. Average Local NTC Tax Rate	79.539				
Avg. Referendum Mkt. Value Tax Rate	0.340				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$2,850	39.5%	\$603	\$855	\$1,155
Sales/Use Tax (Calendar 2006)	1,176	16.3	249	331	713
Motor Vehicle Sales Tax (Calendar 2006)	595	8.2	126	111	102
Motor Vehicle Registration Tax (Calendar 2006)	525	7.3	111	95	93
Motor Fuels Tax (Calendar 2006)	873	12.1	185	142	123
Corporate Income Tax (Calendar 2005)	166	2.3	35	68	133
State General Property Tax (Payable 2006)	1,038	14.4	220	71	125
Total State Taxes	\$7,222	100.0%	\$1,529	\$1,672	\$2,444

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 (2005-2006)	\$17,472	43.7%	\$1,283	\$1,096	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	7,681	19.2	564	516	386
Minnesota Family Investment Program	98	0.2	7	7	7
General Assistance including GAMC	1,223	3.1	90	91	60
Social Services	4,115	10.3	302	289	219
Miscellaneous	370	0.9	27	33	22
Total	13,486	33.7	990	935	694
Highway Aid (Calendar 2006)					
County Aid	3,920	9.8	288	146	72
Municipal Aid	243	0.6	18	26	22
Township Aid	75	0.2	6	5	6
Total	4,238	10.6	311	176	100
Local Government Aid (Calendar 2006)	3,338	8.3	245	193	93
Disparity Reduction Aid (Calendar 2006)	319	0.8	23	33	4
County Program Aid (Payable 2006)	836	2.1	61	55	39
Community Corrections Funding (2006)	335	0.8	25	21	15
Total Aids	40,024	100.0	2,939	2,510	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,008	90.7	74	72	55
Agricultural Market Value Credit	99	9.0	7	3	5
Miscellaneous Credits	4	0.3	0	48	4
Total Property Tax Credits	1,111	100.0	82	122	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	54	17.8	4	18	36
Regular (Renters)	249	81.6	18	24	28
Targeting Refund	2	0.6	0	1	3
Total Property Tax Refunds	305	100.0	22	42	67
Total Aids/Credits	\$41,440	100.0%	\$3,043	\$2,675	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$3,283	36.9%	\$241	\$454	\$382
City/Town Levy	2,250	25.3	165	214	289
School District Net Tax Capacity Levy	1,641	18.5	120	97	198
School District Referendum Market Value Levy	582	6.5	43	39	102
Miscellaneous District Levy	55	0.6	4	58	157
State Property Tax Levy	1,082	12.2	79	100	125
Total Levy	\$8,892	100.0%	\$653	\$963	\$1,253
Less Property Tax Credits	1,111		82	122	64
Net Property Taxes Payable	7,781		571	840	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$708,789		\$52,044	\$70,966	\$88,727
Referendum Market Valuation	497,860		\$36,556	54,761	76,870
Net Tax Capacity (NTC)	7,774		571	785	997
C. Average Local NTC Tax Rate	92.983				
Avg. Referendum Mkt. Value Tax Rate	0.117				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$8,481	37.1%	\$623	\$743	\$1,155
Sales/Use Tax (Calendar 2006)	7,777	34.0	571	731	713
Motor Vehicle Sales Tax (Calendar 2006)	1,517	6.6	111	106	102
Motor Vehicle Registration Tax (Calendar 2006)	1,319	5.8	97	94	93
Motor Fuels Tax (Calendar 2006)	1,718	7.5	126	135	123
Corporate Income Tax (Calendar 2005)	971	4.2	71	79	133
State General Property Tax (Payable 2006)	1,082	4.7	79	100	125
Total State Taxes	\$22,865	100.0%	\$1,679	\$1,988	\$2,444

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 (2005-2006)	\$13,303	50.6%	\$1,774	\$1,381	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	4,626	17.6	617	569	386
Minnesota Family Investment Program	14	0.1	2	3	7
General Assistance including GAMC	288	1.1	38	34	60
Social Services	2,063	7.8	275	267	219
Miscellaneous	150	0.6	20	19	22
Total	7,142	27.1	952	891	694
Highway Aid (Calendar 2006)					
County Aid	2,874	10.9	383	276	72
Municipal Aid	0	0.0	0	4	22
Township Aid	415	1.6	55	49	6
Total	3,289	12.5	439	330	100
Local Government Aid (Calendar 2006)	1,554	5.9	207	200	93
Disparity Reduction Aid (Calendar 2006)	128	0.5	17	15	4
County Program Aid (Payable 2006)	780	3.0	104	79	39
Community Corrections Funding (2006)	116	0.4	15	15	15
Total Aids	26,311	100.0	3,509	2,910	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	487	66.7	65	67	55
Agricultural Market Value Credit	243	33.3	32	22	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	729	100.0	97	89	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	58	37.3	8	12	36
Regular (Renters)	93	59.1	12	15	28
Targeting Refund	6	3.6	1	0	3
Total Property Tax Refunds	157	100.0	21	28	67
Total Aids/Credits	\$27,197	100.0%	\$3,627	\$3,027	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$3,004	45.3%	\$401	\$472	\$382
City/Town Levy	1,845	27.8	246	246	289
School District Net Tax Capacity Levy	736	11.1	98	137	198
School District Referendum Market Value Levy	474	7.1	63	47	102
Miscellaneous District Levy	316	4.8	42	28	157
State Property Tax Levy	259	3.9	35	59	125
Total Levy	\$6,634	100.0%	\$885	\$989	\$1,253
Less Property Tax Credits	729		97	89	64
Net Property Taxes Payable	5,904		787	900	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$770,220		\$102,710	\$91,136	\$88,727
Referendum Market Valuation	182,253		\$24,304	30,323	76,870
Net Tax Capacity (NTC)	6,385		851	821	997
C. Average Local NTC Tax Rate	92.430				
Avg. Referendum Mkt. Value Tax Rate	0.260				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$4,612	47.4%	\$615	\$687	\$1,155
Sales/Use Tax (Calendar 2006)	1,717	17.6	229	330	713
Motor Vehicle Sales Tax (Calendar 2006)	851	8.7	113	113	102
Motor Vehicle Registration Tax (Calendar 2006)	738	7.6	98	98	93
Motor Fuels Tax (Calendar 2006)	1,197	12.3	160	142	123
Corporate Income Tax (Calendar 2005)	365	3.7	49	60	133
State General Property Tax (Payable 2006)	259	2.7	35	59	125
Total State Taxes	\$9,739	100.0%	\$1,299	\$1,490	\$2,444

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 (2005-2006)	\$11,968	42.2%	\$1,078	\$1,096	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	4,968	17.5	448	516	386
Minnesota Family Investment Program	26	0.1	2	7	7
General Assistance including GAMC	507	1.8	46	91	60
Social Services	3,977	14.0	358	289	219
Miscellaneous	184	0.6	17	33	22
Total	9,662	34.1	870	935	694
Highway Aid (Calendar 2006)					
County Aid	3,816	13.5	344	146	72
Municipal Aid	0	0.0	0	26	22
Township Aid	71	0.3	6	5	6
Total	3,887	13.7	350	176	100
Local Government Aid (Calendar 2006)	1,750	6.2	158	193	93
Disparity Reduction Aid (Calendar 2006)	234	0.8	21	33	4
County Program Aid (Payable 2006)	633	2.2	57	55	39
Community Corrections Funding (2006)	203	0.7	18	21	15
Total Aids	28,336	100.0	2,553	2,510	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	935	45.3	84	72	55
Agricultural Market Value Credit	5	0.2	0	3	5
Miscellaneous Credits	1,127	54.5	102	48	4
Total Property Tax Credits	2,067	100.0	186	122	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	94	31.4	9	18	36
Regular (Renters)	202	67.2	18	24	28
Targeting Refund	4	1.4	0	1	3
Total Property Tax Refunds	301	100.0	27	42	67
Total Aids/Credits	\$30,704	100.0%	\$2,766	\$2,675	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$5,788	45.4%	\$521	\$454	\$382
City/Town Levy	2,664	20.9	240	214	289
School District Net Tax Capacity Levy	1,960	15.4	177	97	198
School District Referendum Market Value Levy	0	0.0	0	39	102
Miscellaneous District Levy	927	7.3	84	58	157
State Property Tax Levy	1,415	11.1	127	100	125
Total Levy	\$12,754	100.0%	\$1,149	\$963	\$1,253
Less Property Tax Credits	2,067		186	122	64
Net Property Taxes Payable	10,687		963	840	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,103,502		\$99,415	\$70,966	\$88,727
Referendum Market Valuation	709,487		\$63,918	54,761	76,870
Net Tax Capacity (NTC)	11,693		1,053	785	997
C. Average Local NTC Tax Rate	96.971				
Avg. Referendum Mkt. Value Tax Rate	0.000				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$7,998	36.6%	\$721	\$743	\$1,155
Sales/Use Tax (Calendar 2006)	7,485	34.2	674	731	713
Motor Vehicle Sales Tax (Calendar 2006)	1,243	5.7	112	106	102
Motor Vehicle Registration Tax (Calendar 2006)	1,110	5.1	100	94	93
Motor Fuels Tax (Calendar 2006)	1,950	8.9	176	135	123
Corporate Income Tax (Calendar 2005)	676	3.1	61	79	133
State General Property Tax (Payable 2006)	1,415	6.5	127	100	125
Total State Taxes	\$21,877	100.0%	\$1,971	\$1,988	\$2,444

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 (2005-2006)	\$5,358	45.6%	\$1,229	\$1,409	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	1,545	13.1	354	646	386
Minnesota Family Investment Program	12	0.1	3	27	7
General Assistance including GAMC	56	0.5	13	70	60
Social Services	943	8.0	216	271	219
Miscellaneous	53	0.5	12	21	22
Total	2,608	22.2	598	1,036	694
Highway Aid (Calendar 2006)					
County Aid	2,671	22.7	613	190	72
Municipal Aid	0	0.0	0	5	22
Township Aid	165	1.4	38	15	6
Total	2,836	24.1	651	210	100
Local Government Aid (Calendar 2006)	350	3.0	80	75	93
Disparity Reduction Aid (Calendar 2006)	20	0.2	5	3	4
County Program Aid (Payable 2006)	467	4.0	107	72	39
Community Corrections Funding (2006)	118	1.0	27	19	15
Total Aids	11,757	100.0	2,697	2,823	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	326	85.3	75	61	55
Agricultural Market Value Credit	54	14.0	12	10	5
Miscellaneous Credits	3	0.7	1	0	4
Total Property Tax Credits	382	100.0	88	71	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	66	56.3	15	17	36
Regular (Renters)	51	43.5	12	16	28
Targeting Refund	0	0.2	0	1	3
Total Property Tax Refunds	117	100.0	27	34	67
Total Aids/Credits	\$12,257	100.0%	\$2,811	\$2,928	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$2,036	42.7%	\$467	\$427	\$382
City/Town Levy	578	12.1	133	154	289
School District Net Tax Capacity Levy	1,650	34.6	378	197	198
School District Referendum Market Value Levy	109	2.3	25	35	102
Miscellaneous District Levy	12	0.3	3	18	157
State Property Tax Levy	381	8.0	87	98	125
Total Levy	\$4,766	100.0%	\$1,093	\$929	\$1,253
Less Property Tax Credits	382		88	71	64
Net Property Taxes Payable	4,384		1,005	858	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$318,100		\$72,959	\$69,041	\$88,727
Referendum Market Valuation	179,367		\$41,139	45,163	76,870
Net Tax Capacity (NTC)	3,217		738	730	997
C. Average Local NTC Tax Rate	132.921				
Avg. Referendum Mkt. Value Tax Rate	0.061				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$2,882	36.6%	\$661	\$537	\$1,155
Sales/Use Tax (Calendar 2006)	2,920	37.1	670	538	713
Motor Vehicle Sales Tax (Calendar 2006)	487	6.2	112	96	102
Motor Vehicle Registration Tax (Calendar 2006)	408	5.2	94	83	93
Motor Fuels Tax (Calendar 2006)	575	7.3	132	132	123
Corporate Income Tax (Calendar 2005)	211	2.7	48	55	133
State General Property Tax (Payable 2006)	381	4.8	87	98	125
Total State Taxes	\$7,865	100.0%	\$1,804	\$1,539	\$2,444

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 (2005-2006)	\$32,424	56.3%	\$1,162	\$1,112	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	9,966	17.3	357	380	386
Minnesota Family Investment Program	80	0.1	3	4	7
General Assistance including GAMC	1,105	1.9	40	40	60
Social Services	5,449	9.5	195	225	219
Miscellaneous	348	0.6	12	16	22
Total	16,948	29.4	608	666	694
Highway Aid (Calendar 2006)					
County Aid	3,478	6.0	125	130	72
Municipal Aid	0	0.0	0	14	22
Township Aid	110	0.2	4	13	6
Total	3,588	6.2	129	158	100
Local Government Aid (Calendar 2006)	3,180	5.5	114	177	93
Disparity Reduction Aid (Calendar 2006)	158	0.3	6	4	4
County Program Aid (Payable 2006)	1,093	1.9	39	48	39
Community Corrections Funding (2006)	241	0.4	9	16	15
Total Aids	57,632	100.0	2,066	2,180	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,987	86.7	71	69	55
Agricultural Market Value Credit	306	13.3	11	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,293	100.0	82	80	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	950	61.2	34	20	36
Regular (Renters)	387	24.9	14	21	28
Targeting Refund	216	13.9	8	2	3
Total Property Tax Refunds	1,553	100.0	56	43	67
Total Aids/Credits	\$61,477	100.0%	\$2,204	\$2,303	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$10,512	39.3%	\$377	\$394	\$382
City/Town Levy	6,668	24.9	239	240	289
School District Net Tax Capacity Levy	5,702	21.3	204	135	198
School District Referendum Market Value Levy	1,779	6.7	64	62	102
Miscellaneous District Levy	500	1.9	18	26	157
State Property Tax Levy	1,574	5.9	56	77	125
Total Levy	\$26,734	100.0%	\$958	\$934	\$1,253
Less Property Tax Credits	2,293		82	80	64
Net Property Taxes Payable	24,442		876	854	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$2,498,355		\$89,560	\$83,435	\$88,727
Referendum Market Valuation	1,763,885		\$63,231	50,213	76,870
Net Tax Capacity (NTC)	24,552		880	833	997
C. Average Local NTC Tax Rate	94.400				
Avg. Referendum Mkt. Value Tax Rate	0.112				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$23,233	55.3%	\$833	\$808	\$1,155
Sales/Use Tax (Calendar 2006)	5,621	13.4	202	524	713
Motor Vehicle Sales Tax (Calendar 2006)	3,745	8.9	134	108	102
Motor Vehicle Registration Tax (Calendar 2006)	3,354	8.0	120	96	93
Motor Fuels Tax (Calendar 2006)	3,231	7.7	116	130	123
Corporate Income Tax (Calendar 2005)	1,279	3.0	46	79	133
State General Property Tax (Payable 2006)	1,574	3.7	56	77	125
Total State Taxes	\$42,037	100.0%	\$1,507	\$1,823	\$2,444

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 (2005-2006)	\$6,459	41.1%	\$1,073	\$1,292	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance				467	386
Minnesota Family Investment Program		See Note		3	7
General Assistance including GAMC				35	60
Social Services				233	219
Miscellaneous				18	22
Total	4,595	29.2	763	756	694
Highway Aid (Calendar 2006)					
County Aid	2,211	14.1	367	233	72
Municipal Aid	0	0.0	0	8	22
Township Aid	670	4.3	111	43	6
Total	2,882	18.3	479	285	100
Local Government Aid (Calendar 2006)	989	6.3	164	185	93
Disparity Reduction Aid (Calendar 2006)	68	0.4	11	7	4
County Program Aid (Payable 2006)	606	3.9	101	71	39
Community Corrections Funding (2006)	123	0.8	20	18	15
Total Aids	15,722	100.0	2,611	2,614	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	424	69.3	70	68	55
Agricultural Market Value Credit	188	30.7	31	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	612	100.0	102	86	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	83	60.4	14	13	36
Regular (Renters)	48	35.2	8	16	28
Targeting Refund	6	4.4	1	1	3
Total Property Tax Refunds	137	100.0	23	29	67
Total Aids/Credits	\$16,471	100.0%	\$2,735	\$2,729	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$3,227	56.8%	\$536	\$441	\$382
City/Town Levy	1,280	22.5	213	229	289
School District Net Tax Capacity Levy	377	6.6	63	171	198
School District Referendum Market Value Levy	270	4.8	45	46	102
Miscellaneous District Levy	124	2.2	21	37	157
State Property Tax Levy	402	7.1	67	66	125
Total Levy	\$5,680	100.0%	\$943	\$991	\$1,253
Less Property Tax Credits	612		102	86	64
Net Property Taxes Payable	5,068		842	905	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$530,032		\$88,016	\$90,990	\$88,727
Referendum Market Valuation	181,699		\$30,173	34,111	76,870
Net Tax Capacity (NTC)	4,723		784	846	997
C. Average Local NTC Tax Rate	106.023				
Avg. Referendum Mkt. Value Tax Rate	0.149				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$3,187	42.5%	\$529	\$654	\$1,155
Sales/Use Tax (Calendar 2006)	1,669	22.2	277	455	713
Motor Vehicle Sales Tax (Calendar 2006)	658	8.8	109	111	102
Motor Vehicle Registration Tax (Calendar 2006)	554	7.4	92	96	93
Motor Fuels Tax (Calendar 2006)	826	11.0	137	156	123
Corporate Income Tax (Calendar 2005)	204	2.7	34	77	133
State General Property Tax (Payable 2006)	402	5.4	67	66	125
Total State Taxes	\$7,499	100.0%	\$1,245	\$1,616	\$2,444

NOTE: The human service amounts were not available by county for Region VIII N (Lincoln, Lyon, and Murray). The total for Region VIII N is \$30.4 million, which was allocated to the counties on a per capita basis (\$4.595 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 (2005-2006)	\$34,890	54.2%	\$1,396	\$1,292	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance				467	386
Minnesota Family Investment Program		See Note		3	7
General Assistance including GAMC				35	60
Social Services				233	219
Miscellaneous				18	22
Total	19,076	29.6	763	756	694
Highway Aid (Calendar 2006)					
County Aid	2,925	4.5	117	233	72
Municipal Aid	458	0.7	18	8	22
Township Aid	301	0.5	12	43	6
Total	3,684	5.7	147	285	100
Local Government Aid (Calendar 2006)	4,722	7.3	189	185	93
Disparity Reduction Aid (Calendar 2006)	61	0.1	2	7	4
County Program Aid (Payable 2006)	1,242	1.9	50	71	39
Community Corrections Funding (2006)	711	1.1	28	18	15
Total Aids	64,386	100.0	2,576	2,614	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,616	86.7	65	68	55
Agricultural Market Value Credit	249	13.3	10	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,865	100.0	75	86	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	386	36.3	15	13	36
Regular (Renters)	650	61.1	26	16	28
Targeting Refund	28	2.7	1	1	3
Total Property Tax Refunds	1,064	100.0	43	29	67
Total Aids/Credits	\$67,315	100.0%	\$2,693	\$2,729	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$9,508	36.5%	\$380	\$441	\$382
City/Town Levy	6,082	23.3	243	229	289
School District Net Tax Capacity Levy	5,095	19.5	204	171	198
School District Referendum Market Value Levy	1,018	3.9	41	46	102
Miscellaneous District Levy	1,777	6.8	71	37	157
State Property Tax Levy	2,594	9.9	104	66	125
Total Levy	\$26,074	100.0%	\$1,043	\$991	\$1,253
Less Property Tax Credits	1,865		75	86	64
Net Property Taxes Payable	24,209		968	905	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,890,290		\$75,615	\$90,990	\$88,727
Referendum Market Valuation	1,145,738		\$45,831	34,111	76,870
Net Tax Capacity (NTC)	19,619		785	846	997
C. Average Local NTC Tax Rate	114.491				
Avg. Referendum Mkt. Value Tax Rate	0.089				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$20,460	37.1%	\$818	\$654	\$1,155
Sales/Use Tax (Calendar 2006)	20,709	37.5	828	455	713
Motor Vehicle Sales Tax (Calendar 2006)	2,752	5.0	110	111	102
Motor Vehicle Registration Tax (Calendar 2006)	2,419	4.4	97	96	93
Motor Fuels Tax (Calendar 2006)	3,041	5.5	122	156	123
Corporate Income Tax (Calendar 2005)	3,246	5.9	130	77	133
State General Property Tax (Payable 2006)	2,594	4.7	104	66	125
Total State Taxes	\$55,220	100.0%	\$2,209	\$1,616	\$2,444

NOTE: The human service amounts were not available by county for Region VIII N (Lincoln, Lyon, and Murray). The total for Region VIII N is \$30.4 million, which was allocated to the counties on a per capita basis (\$19.076 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 (2005-2006)	\$42,580	56.5%	\$1,150	\$1,236	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	13,407	17.8	362	409	386
Minnesota Family Investment Program	86	0.1	2	5	7
General Assistance including GAMC	1,087	1.4	29	39	60
Social Services	6,262	8.3	169	203	219
Miscellaneous	420	0.6	11	14	22
Total	21,262	28.2	574	670	694
Highway Aid (Calendar 2006)					
County Aid	3,101	4.1	84	120	72
Municipal Aid	708	0.9	19	14	22
Township Aid	184	0.2	5	15	6
Total	3,993	5.3	108	149	100
Local Government Aid (Calendar 2006)	5,194	6.9	140	142	93
Disparity Reduction Aid (Calendar 2006)	134	0.2	4	3	4
County Program Aid (Payable 2006)	1,685	2.2	45	47	39
Community Corrections Funding (2006)	453	0.6	12	15	15
Total Aids	75,301	100.0	2,033	2,263	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	2,644	88.0	71	72	55
Agricultural Market Value Credit	361	12.0	10	12	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	3,005	100.0	81	84	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	1,483	62.3	40	28	36
Regular (Renters)	806	33.8	22	21	28
Targeting Refund	92	3.9	2	1	3
Total Property Tax Refunds	2,380	100.0	64	50	67
Total Aids/Credits	\$80,686	100.0%	\$2,178	\$2,396	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$16,708	45.3%	\$451	\$474	\$382
City/Town Levy	11,001	29.8	297	241	289
School District Net Tax Capacity Levy	2,699	7.3	73	134	198
School District Referendum Market Value Levy	3,478	9.4	94	68	102
Miscellaneous District Levy	764	2.1	21	29	157
State Property Tax Levy	2,257	6.1	61	70	125
Total Levy	\$36,908	100.0%	\$996	\$1,016	\$1,253
Less Property Tax Credits	3,005		81	84	64
Net Property Taxes Payable	33,903		915	932	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$2,595,155		\$70,060	\$81,197	\$88,727
Referendum Market Valuation	2,002,192		\$54,052	50,542	76,870
Net Tax Capacity (NTC)	26,335		711	804	997
C. Average Local NTC Tax Rate	118.368				
Avg. Referendum Mkt. Value Tax Rate	0.174				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$31,793	42.2%	\$858	\$809	\$1,155
Sales/Use Tax (Calendar 2006)	25,322	33.6	684	563	713
Motor Vehicle Sales Tax (Calendar 2006)	4,156	5.5	112	110	102
Motor Vehicle Registration Tax (Calendar 2006)	3,671	4.9	99	96	93
Motor Fuels Tax (Calendar 2006)	3,903	5.2	105	125	123
Corporate Income Tax (Calendar 2005)	4,182	5.6	113	86	133
State General Property Tax (Payable 2006)	2,257	3.0	61	70	125
Total State Taxes	\$75,284	100.0%	\$2,032	\$1,859	\$2,444

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 (2005-2006)	\$12,059	51.3%	\$2,379	\$1,409	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	5,227	22.2	1,031	646	386
Minnesota Family Investment Program	215	0.9	42	27	7
General Assistance including GAMC	612	2.6	121	70	60
Social Services	1,473	6.3	291	271	219
Miscellaneous	168	0.7	33	21	22
Total	7,695	32.7	1,518	1,036	694
Highway Aid (Calendar 2006)					
County Aid	2,230	9.5	440	190	72
Municipal Aid	0	0.0	0	5	22
Township Aid	111	0.5	22	15	6
Total	2,341	10.0	462	210	100
Local Government Aid (Calendar 2006)	419	1.8	83	75	93
Disparity Reduction Aid (Calendar 2006)	129	0.5	25	3	4
County Program Aid (Payable 2006)	711	3.0	140	72	39
Community Corrections Funding (2006)	143	0.6	28	19	15
Total Aids	23,497	100.0	4,636	2,823	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	303	75.2	60	61	55
Agricultural Market Value Credit	100	24.8	20	10	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	403	100.0	80	71	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	63	53.6	12	17	36
Regular (Renters)	52	44.0	10	16	28
Targeting Refund	3	2.4	1	1	3
Total Property Tax Refunds	118	100.0	23	34	67
Total Aids/Credits	\$24,018	100.0%	\$4,739	\$2,928	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$3,220	59.1%	\$635	\$427	\$382
City/Town Levy	811	14.9	160	154	289
School District Net Tax Capacity Levy	741	13.6	146	197	198
School District Referendum Market Value Levy	87	1.6	17	35	102
Miscellaneous District Levy	238	4.4	47	18	157
State Property Tax Levy	352	6.5	69	98	125
Total Levy	\$5,450	100.0%	\$1,075	\$929	\$1,253
Less Property Tax Credits	403		80	71	64
Net Property Taxes Payable	5,046		996	858	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$295,862		\$58,378	\$69,041	\$88,727
Referendum Market Valuation	138,359		\$27,301	45,163	76,870
Net Tax Capacity (NTC)	2,875		567	730	997
C. Average Local NTC Tax Rate	174.259				
Avg. Referendum Mkt. Value Tax Rate	0.063				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$1,648	24.2%	\$325	\$537	\$1,155
Sales/Use Tax (Calendar 2006)	2,825	41.4	557	538	713
Motor Vehicle Sales Tax (Calendar 2006)	465	6.8	92	96	102
Motor Vehicle Registration Tax (Calendar 2006)	397	5.8	78	83	93
Motor Fuels Tax (Calendar 2006)	842	12.4	166	132	123
Corporate Income Tax (Calendar 2005)	288	4.2	57	55	133
State General Property Tax (Payable 2006)	352	5.2	69	98	125
Total State Taxes	\$6,816	100.0%	\$1,345	\$1,539	\$2,444

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 (2005-2006)	\$13,598	47.3%	\$1,366	\$1,419	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	4,785	16.6	481	527	386
Minnesota Family Investment Program	36	0.1	4	4	7
General Assistance including GAMC	297	1.0	30	47	60
Social Services	2,379	8.3	239	284	219
Miscellaneous	228	0.8	23	17	22
Total	7,725	26.9	776	880	694
Highway Aid (Calendar 2006)					
County Aid	4,348	15.1	437	303	72
Municipal Aid	0	0.0	0	15	22
Township Aid	725	2.5	73	44	6
Total	5,073	17.6	510	361	100
Local Government Aid (Calendar 2006)	1,118	3.9	112	163	93
Disparity Reduction Aid (Calendar 2006)	11	0.0	1	7	4
County Program Aid (Payable 2006)	1,098	3.8	110	73	39
Community Corrections Funding (2006)	122	0.4	12	19	15
Total Aids	28,745	100.0	2,888	2,921	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	577	65.4	58	63	55
Agricultural Market Value Credit	306	34.6	31	18	5
Miscellaneous Credits	0	0.0	0	11	4
Total Property Tax Credits	883	100.0	89	93	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	27	23.1	3	13	36
Regular (Renters)	89	75.6	9	14	28
Targeting Refund	2	1.3	0	1	3
Total Property Tax Refunds	118	100.0	12	28	67
Total Aids/Credits	\$29,746	100.0%	\$2,988	\$3,042	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$3,819	43.3%	\$384	\$417	\$382
City/Town Levy	2,060	23.4	207	207	289
School District Net Tax Capacity Levy	572	6.5	57	126	198
School District Referendum Market Value Levy	804	9.1	81	58	102
Miscellaneous District Levy	567	6.4	57	51	157
State Property Tax Levy	1,000	11.3	100	71	125
Total Levy	\$8,822	100.0%	\$886	\$928	\$1,253
Less Property Tax Credits	883		89	93	64
Net Property Taxes Payable	7,939		798	836	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$734,265		\$73,758	\$60,086	\$88,727
Referendum Market Valuation	270,634		\$27,186	30,330	76,870
Net Tax Capacity (NTC)	7,174		721	596	997
C. Average Local NTC Tax Rate	97.832				
Avg. Referendum Mkt. Value Tax Rate	0.297				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$6,150	45.7%	\$618	\$855	\$1,155
Sales/Use Tax (Calendar 2006)	1,906	14.2	191	331	713
Motor Vehicle Sales Tax (Calendar 2006)	1,217	9.0	122	111	102
Motor Vehicle Registration Tax (Calendar 2006)	1,059	7.9	106	95	93
Motor Fuels Tax (Calendar 2006)	1,780	13.2	179	142	123
Corporate Income Tax (Calendar 2005)	336	2.5	34	68	133
State General Property Tax (Payable 2006)	1,000	7.4	100	71	125
Total State Taxes	\$13,446	100.0%	\$1,351	\$1,672	\$2,444

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 (2005-2006)	\$26,722	48.9%	\$1,281	\$1,112	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance				380	386
Minnesota Family Investment Program		See Note		4	7
General Assistance including GAMC				40	60
Social Services				225	219
Miscellaneous				16	22
Total	16,879	30.9	809	666	694
Highway Aid (Calendar 2006)					
County Aid	3,315	6.1	159	130	72
Municipal Aid	601	1.1	29	14	22
Township Aid	367	0.7	18	13	6
Total	4,284	7.8	205	158	100
Local Government Aid (Calendar 2006)	5,077	9.3	243	177	93
Disparity Reduction Aid (Calendar 2006)	99	0.2	5	4	4
County Program Aid (Payable 2006)	1,130	2.1	54	48	39
Community Corrections Funding (2006)	411	0.8	20	16	15
Total Aids	54,601	100.0	2,617	2,180	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,530	84.2	73	69	55
Agricultural Market Value Credit	287	15.8	14	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,817	100.0	87	80	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	177	28.1	8	20	36
Regular (Renters)	435	69.0	21	21	28
Targeting Refund	18	2.9	1	2	3
Total Property Tax Refunds	631	100.0	30	43	67
Total Aids/Credits	\$57,049	100.0%	\$2,734	\$2,303	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$8,208	43.8%	\$393	\$394	\$382
City/Town Levy	4,440	23.7	213	240	289
School District Net Tax Capacity Levy	2,417	12.9	116	135	198
School District Referendum Market Value Levy	1,232	6.6	59	62	102
Miscellaneous District Levy	643	3.4	31	26	157
State Property Tax Levy	1,785	9.5	86	77	125
Total Levy	\$18,724	100.0%	\$897	\$934	\$1,253
Less Property Tax Credits	1,817		87	80	64
Net Property Taxes Payable	16,907		810	854	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,920,593		\$92,053	\$83,435	\$88,727
Referendum Market Valuation	844,925		\$40,497	50,213	76,870
Net Tax Capacity (NTC)	18,875		905	833	997
C. Average Local NTC Tax Rate	83.218				
Avg. Referendum Mkt. Value Tax Rate	0.146				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$15,719	44.6%	\$753	\$808	\$1,155
Sales/Use Tax (Calendar 2006)	8,311	23.6	398	524	713
Motor Vehicle Sales Tax (Calendar 2006)	2,397	6.8	115	108	102
Motor Vehicle Registration Tax (Calendar 2006)	2,094	5.9	100	96	93
Motor Fuels Tax (Calendar 2006)	3,311	9.4	159	130	123
Corporate Income Tax (Calendar 2005)	1,645	4.7	79	79	133
State General Property Tax (Payable 2006)	1,785	5.1	86	77	125
Total State Taxes	\$35,262	100.0%	\$1,690	\$1,823	\$2,444

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 \$29.3 million, which was allocated to the counties on a per capita basis (\$16.879 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 (2005-2006)	\$42,293	66.7%	\$1,806	\$1,236	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	8,104	12.8	346	409	386
Minnesota Family Investment Program	73	0.1	3	5	7
General Assistance including GAMC	788	1.2	34	39	60
Social Services	4,302	6.8	184	203	219
Miscellaneous	341	0.5	15	14	22
Total	13,608	21.5	581	670	694
Highway Aid (Calendar 2006)					
County Aid	2,506	4.0	107	120	72
Municipal Aid	258	0.4	11	14	22
Township Aid	368	0.6	16	15	6
Total	3,132	4.9	134	149	100
Local Government Aid (Calendar 2006)	2,706	4.3	116	142	93
Disparity Reduction Aid (Calendar 2006)	43	0.1	2	3	4
County Program Aid (Payable 2006)	1,086	1.7	46	47	39
Community Corrections Funding (2006)	517	0.8	22	15	15
Total Aids	63,385	100.0	2,707	2,263	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,731	83.7	74	72	55
Agricultural Market Value Credit	332	16.1	14	12	5
Miscellaneous Credits	5	0.3	0	0	4
Total Property Tax Credits	2,069	100.0	88	84	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	671	63.5	29	28	36
Regular (Renters)	359	34.0	15	21	28
Targeting Refund	27	2.6	1	1	3
Total Property Tax Refunds	1,057	100.0	45	50	67
Total Aids/Credits	\$66,511	100.0%	\$2,840	\$2,396	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$8,793	40.4%	\$375	\$474	\$382
City/Town Levy	5,571	25.6	238	241	289
School District Net Tax Capacity Levy	4,674	21.5	200	134	198
School District Referendum Market Value Levy	1,034	4.8	44	68	102
Miscellaneous District Levy	475	2.2	20	29	157
State Property Tax Levy	1,221	5.6	52	70	125
Total Levy	\$21,768	100.0%	\$930	\$1,016	\$1,253
Less Property Tax Credits	2,069		88	84	64
Net Property Taxes Payable	19,699		841	932	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,937,838		\$82,750	\$81,197	\$88,727
Referendum Market Valuation	1,220,299		\$52,109	50,542	76,870
Net Tax Capacity (NTC)	18,658		797	804	997
C. Average Local NTC Tax Rate	104.578				
Avg. Referendum Mkt. Value Tax Rate	0.085				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$17,900	50.9%	\$764	\$809	\$1,155
Sales/Use Tax (Calendar 2006)	7,206	20.5	308	563	713
Motor Vehicle Sales Tax (Calendar 2006)	2,518	7.2	108	110	102
Motor Vehicle Registration Tax (Calendar 2006)	2,183	6.2	93	96	93
Motor Fuels Tax (Calendar 2006)	2,891	8.2	123	125	123
Corporate Income Tax (Calendar 2005)	1,216	3.5	52	86	133
State General Property Tax (Payable 2006)	1,221	3.5	52	70	125
Total State Taxes	\$35,136	100.0%	\$1,500	\$1,859	\$2,444

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 (2005-2006)	\$46,681	61.6%	\$1,791	\$1,232	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	13,270	17.5	509	381	386
Minnesota Family Investment Program	138	0.2	5	5	7
General Assistance including GAMC	1,582	2.1	61	50	60
Social Services	5,547	7.3	213	188	219
Miscellaneous	385	0.5	15	13	22
Total	20,922	27.6	803	636	694
Highway Aid (Calendar 2006)					
County Aid	4,274	5.6	164	114	72
Municipal Aid	0	0.0	0	4	22
Township Aid	274	0.4	11	7	6
Total	4,548	6.0	175	124	100
Local Government Aid (Calendar 2006)	1,742	2.3	67	49	93
Disparity Reduction Aid (Calendar 2006)	49	0.1	2	1	4
County Program Aid (Payable 2006)	1,286	1.7	49	42	39
Community Corrections Funding (2006)	524	0.7	20	17	15
Total Aids	75,752	100.0	2,907	2,101	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,774	87.1	68	65	55
Agricultural Market Value Credit	262	12.9	10	12	5
Miscellaneous Credits	1	0.1	0	0	4
Total Property Tax Credits	2,037	100.0	78	77	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	1,059	66.0	41	41	36
Regular (Renters)	500	31.2	19	17	28
Targeting Refund	46	2.8	2	1	3
Total Property Tax Refunds	1,605	100.0	62	59	67
Total Aids/Credits	\$79,393	100.0%	\$3,047	\$2,237	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$12,241	52.5%	\$470	\$445	\$382
City/Town Levy	4,584	19.7	176	212	289
School District Net Tax Capacity Levy	3,633	15.6	139	191	198
School District Referendum Market Value Levy	672	2.9	26	43	102
Miscellaneous District Levy	791	3.4	30	27	157
State Property Tax Levy	1,379	5.9	53	62	125
Total Levy	\$23,299	100.0%	\$894	\$980	\$1,253
Less Property Tax Credits	2,037		78	77	64
Net Property Taxes Payable	21,262		816	903	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,761,725		\$67,610	\$76,946	\$88,727
Referendum Market Valuation	1,356,847		\$52,072	62,776	76,870
Net Tax Capacity (NTC)	17,884		686	793	997
C. Average Local NTC Tax Rate	118.814				
Avg. Referendum Mkt. Value Tax Rate	0.049				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$16,206	40.6%	\$622	\$751	\$1,155
Sales/Use Tax (Calendar 2006)	8,353	20.9	321	352	713
Motor Vehicle Sales Tax (Calendar 2006)	3,646	9.1	140	116	102
Motor Vehicle Registration Tax (Calendar 2006)	3,165	7.9	121	102	93
Motor Fuels Tax (Calendar 2006)	4,995	12.5	192	171	123
Corporate Income Tax (Calendar 2005)	2,208	5.5	85	53	133
State General Property Tax (Payable 2006)	1,379	3.5	53	62	125
Total State Taxes	\$39,951	100.0%	\$1,533	\$1,606	\$2,444

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 (2005-2006)	\$40,511	53.6%	\$1,228	\$1,301	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	14,886	19.7	451	490	386
Minnesota Family Investment Program	56	0.1	2	6	7
General Assistance including GAMC	1,439	1.9	44	54	60
Social Services	7,848	10.4	238	239	219
Miscellaneous	534	0.7	16	21	22
Total	24,764	32.8	750	810	694
Highway Aid (Calendar 2006)					
County Aid	4,267	5.6	129	109	72
Municipal Aid	427	0.6	13	7	22
Township Aid	455	0.6	14	10	6
Total	5,149	6.8	156	126	100
Local Government Aid (Calendar 2006)	3,031	4.0	92	84	93
Disparity Reduction Aid (Calendar 2006)	62	0.1	2	2	4
County Program Aid (Payable 2006)	1,521	2.0	46	39	39
Community Corrections Funding (2006)	565	0.7	17	17	15
Total Aids	75,603	100.0	2,291	2,378	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	2,501	77.8	76	71	55
Agricultural Market Value Credit	713	22.2	22	12	5
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	3,214	100.0	97	91	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	1,251	63.7	38	27	36
Regular (Renters)	651	33.1	20	18	28
Targeting Refund	61	3.1	2	2	3
Total Property Tax Refunds	1,963	100.0	59	47	67
Total Aids/Credits	\$80,780	100.0%	\$2,448	\$2,515	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$13,097	44.0%	\$397	\$470	\$382
City/Town Levy	6,220	20.9	189	269	289
School District Net Tax Capacity Levy	4,937	16.6	150	192	198
School District Referendum Market Value Levy	2,358	7.9	71	47	102
Miscellaneous District Levy	932	3.1	28	28	157
State Property Tax Levy	2,232	7.5	68	151	125
Total Levy	\$29,776	100.0%	\$902	\$1,158	\$1,253
Less Property Tax Credits	3,214		97	91	64
Net Property Taxes Payable	26,562		805	1,067	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$2,447,158		\$74,163	\$105,862	\$88,727
Referendum Market Valuation	1,620,950		\$49,124	63,015	76,870
Net Tax Capacity (NTC)	24,065		729	1,108	997
C. Average Local NTC Tax Rate	104.408				
Avg. Referendum Mkt. Value Tax Rate	0.149				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$20,108	42.8%	\$609	\$665	\$1,155
Sales/Use Tax (Calendar 2006)	10,614	22.6	322	577	713
Motor Vehicle Sales Tax (Calendar 2006)	3,737	8.0	113	109	102
Motor Vehicle Registration Tax (Calendar 2006)	3,185	6.8	97	95	93
Motor Fuels Tax (Calendar 2006)	5,565	11.8	169	157	123
Corporate Income Tax (Calendar 2005)	1,555	3.3	47	59	133
State General Property Tax (Payable 2006)	2,232	4.7	68	151	125
Total State Taxes	\$46,997	100.0%	\$1,424	\$1,814	\$2,444

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 (2005-2006)	\$44,943	48.2%	\$1,157	\$1,140	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	17,373	18.6	447	334	386
Minnesota Family Investment Program	174	0.2	4	4	7
General Assistance including GAMC	2,435	2.6	63	42	60
Social Services	10,507	11.3	270	213	219
Miscellaneous	628	0.7	16	15	22
Total	31,116	33.3	801	609	694
Highway Aid (Calendar 2006)					
County Aid	4,164	4.5	107	93	72
Municipal Aid	949	1.0	24	18	22
Township Aid	660	0.7	17	12	6
Total	5,773	6.2	149	123	100
Local Government Aid (Calendar 2006)	8,288	8.9	213	133	93
Disparity Reduction Aid (Calendar 2006)	392	0.4	10	4	4
County Program Aid (Payable 2006)	2,262	2.4	58	45	39
Community Corrections Funding (2006)	546	0.6	14	14	15
Total Aids	93,320	100.0	2,402	2,068	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	3,107	90.1	80	68	55
Agricultural Market Value Credit	343	9.9	9	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	3,449	100.0	89	76	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	427	30.3	11	24	36
Regular (Renters)	938	66.7	24	22	28
Targeting Refund	42	3.0	1	2	3
Total Property Tax Refunds	1,407	100.0	36	47	67
Total Aids/Credits	\$98,177	100.0%	\$2,527	\$2,191	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$10,576	37.8%	\$272	\$375	\$382
City/Town Levy	6,707	24.0	173	265	289
School District Net Tax Capacity Levy	4,918	17.6	127	176	198
School District Referendum Market Value Levy	2,859	10.2	74	81	102
Miscellaneous District Levy	841	3.0	22	25	157
State Property Tax Levy	2,069	7.4	53	86	125
Total Levy	\$27,969	100.0%	\$720	\$1,008	\$1,253
Less Property Tax Credits	3,449		89	76	64
Net Property Taxes Payable	24,520		631	932	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$2,575,617		\$66,291	\$76,820	\$88,727
Referendum Market Valuation	1,565,903		\$40,303	59,532	76,870
Net Tax Capacity (NTC)	25,450		655	814	997
C. Average Local NTC Tax Rate	90.539				
Avg. Referendum Mkt. Value Tax Rate	0.183				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$27,844	46.2%	\$717	\$895	\$1,155
Sales/Use Tax (Calendar 2006)	14,750	24.5	380	507	713
Motor Vehicle Sales Tax (Calendar 2006)	4,054	6.7	104	104	102
Motor Vehicle Registration Tax (Calendar 2006)	3,478	5.8	90	94	93
Motor Fuels Tax (Calendar 2006)	4,626	7.7	119	130	123
Corporate Income Tax (Calendar 2005)	3,483	5.8	90	103	133
State General Property Tax (Payable 2006)	2,069	3.4	53	86	125
Total State Taxes	\$60,304	100.0%	\$1,552	\$1,919	\$2,444

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 (2005-2006)	\$9,898	43.6%	\$1,128	\$1,292	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance				467	386
Minnesota Family Investment Program		See Note		3	7
General Assistance including GAMC				35	60
Social Services				233	219
Miscellaneous				18	22
Total	6,697	29.5	763	756	694
Highway Aid (Calendar 2006)					
County Aid	3,335	14.7	380	233	72
Municipal Aid	0	0.0	0	8	22
Township Aid	377	1.7	43	43	6
Total	3,713	16.3	423	285	100
Local Government Aid (Calendar 2006)	1,461	6.4	166	185	93
Disparity Reduction Aid (Calendar 2006)	67	0.3	8	7	4
County Program Aid (Payable 2006)	798	3.5	91	71	39
Community Corrections Funding (2006)	76	0.3	9	18	15
Total Aids	22,710	100.0	2,587	2,614	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	606	71.6	69	68	55
Agricultural Market Value Credit	240	28.4	27	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	845	100.0	96	86	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	70	47.9	8	13	36
Regular (Renters)	70	47.4	8	16	28
Targeting Refund	7	4.7	1	1	3
Total Property Tax Refunds	147	100.0	17	29	67
Total Aids/Credits	\$23,702	100.0%	\$2,700	\$2,729	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$4,485	49.3%	\$511	\$441	\$382
City/Town Levy	1,886	20.7	215	229	289
School District Net Tax Capacity Levy	1,367	15.0	156	171	198
School District Referendum Market Value Levy	678	7.5	77	46	102
Miscellaneous District Levy	111	1.2	13	37	157
State Property Tax Levy	566	6.2	65	66	125
Total Levy	\$9,094	100.0%	\$1,036	\$991	\$1,253
Less Property Tax Credits	845		96	86	64
Net Property Taxes Payable	8,249		940	905	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,084,021		\$123,507	\$90,990	\$88,727
Referendum Market Valuation	278,186		\$31,695	34,111	76,870
Net Tax Capacity (NTC)	9,576		1,091	846	997
C. Average Local NTC Tax Rate	81.974				
Avg. Referendum Mkt. Value Tax Rate	0.244				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$5,456	45.1%	\$622	\$654	\$1,155
Sales/Use Tax (Calendar 2006)	2,596	21.5	296	455	713
Motor Vehicle Sales Tax (Calendar 2006)	1,040	8.6	118	111	102
Motor Vehicle Registration Tax (Calendar 2006)	890	7.4	101	96	93
Motor Fuels Tax (Calendar 2006)	1,180	9.8	134	156	123
Corporate Income Tax (Calendar 2005)	364	3.0	41	77	133
State General Property Tax (Payable 2006)	566	4.7	65	66	125
Total State Taxes	\$12,093	100.0%	\$1,378	\$1,616	\$2,444

NOTE: The human service amounts were not available by county for Region VIII N (Lincoln, Lyon, and Murray). The total for Region VIII N is \$30.4 million, which was allocated to the counties on a per capita basis (\$6.697 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 (2005-2006)	\$16,443	38.6%	\$515	\$1,112	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	9,373	22.0	294	380	386
Minnesota Family Investment Program	165	0.4	5	4	7
General Assistance including GAMC	1,076	2.5	34	40	60
Social Services	4,702	11.0	147	225	219
Miscellaneous	444	1.0	14	16	22
Total	15,761	37.0	494	666	694
Highway Aid (Calendar 2006)					
County Aid	2,828	6.6	89	130	72
Municipal Aid	850	2.0	27	14	22
Township Aid	126	0.3	4	13	6
Total	3,804	8.9	119	158	100
Local Government Aid (Calendar 2006)	4,232	9.9	133	177	93
Disparity Reduction Aid (Calendar 2006)	28	0.1	1	4	4
County Program Aid (Payable 2006)	1,419	3.3	44	48	39
Community Corrections Funding (2006)	875	2.1	27	16	15
Total Aids	42,561	100.0	1,333	2,180	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,942	89.3	61	69	55
Agricultural Market Value Credit	232	10.7	7	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,174	100.0	68	80	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	577	40.5	18	20	36
Regular (Renters)	782	54.9	24	21	28
Targeting Refund	66	4.6	2	2	3
Total Property Tax Refunds	1,425	100.0	45	43	67
Total Aids/Credits	\$46,160	100.0%	\$1,445	\$2,303	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$11,736	42.0%	\$368	\$394	\$382
City/Town Levy	7,168	25.6	224	240	289
School District Net Tax Capacity Levy	3,718	13.3	116	135	198
School District Referendum Market Value Levy	2,215	7.9	69	62	102
Miscellaneous District Levy	913	3.3	29	26	157
State Property Tax Levy	2,216	7.9	69	77	125
Total Levy	\$27,966	100.0%	\$876	\$934	\$1,253
Less Property Tax Credits	2,174		68	80	64
Net Property Taxes Payable	25,793		808	854	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$2,436,259		\$76,290	\$83,435	\$88,727
Referendum Market Valuation	1,719,342		\$53,840	50,213	76,870
Net Tax Capacity (NTC)	24,885		779	833	997
C. Average Local NTC Tax Rate	94.577				
Avg. Referendum Mkt. Value Tax Rate	0.129				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$28,016	53.8%	\$877	\$808	\$1,155
Sales/Use Tax (Calendar 2006)	9,455	18.1	296	524	713
Motor Vehicle Sales Tax (Calendar 2006)	2,976	5.7	93	108	102
Motor Vehicle Registration Tax (Calendar 2006)	2,688	5.2	84	96	93
Motor Fuels Tax (Calendar 2006)	4,259	8.2	133	130	123
Corporate Income Tax (Calendar 2005)	2,496	4.8	78	79	133
State General Property Tax (Payable 2006)	2,216	4.3	69	77	125
Total State Taxes	\$52,105	100.0%	\$1,632	\$1,823	\$2,444

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 (2005-2006)	\$27,569	52.5%	\$1,345	\$1,292	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	9,811	18.7	479	467	386
Minnesota Family Investment Program	67	0.1	3	3	7
General Assistance including GAMC	845	1.6	41	35	60
Social Services	3,839	7.3	187	233	219
Miscellaneous	353	0.7	17	18	22
Total	14,915	28.4	728	756	694
Highway Aid (Calendar 2006)					
County Aid	3,857	7.4	188	233	72
Municipal Aid	311	0.6	15	8	22
Township Aid	351	0.7	17	43	6
Total	4,519	8.6	221	285	100
Local Government Aid (Calendar 2006)	3,889	7.4	190	185	93
Disparity Reduction Aid (Calendar 2006)	166	0.3	8	7	4
County Program Aid (Payable 2006)	1,091	2.1	53	71	39
Community Corrections Funding (2006)	319	0.6	16	18	15
Total Aids	52,468	100.0	2,560	2,614	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,293	81.8	63	68	55
Agricultural Market Value Credit	288	18.2	14	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,580	100.0	77	86	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	265	43.8	13	13	36
Regular (Renters)	332	54.8	16	16	28
Targeting Refund	8	1.4	0	1	3
Total Property Tax Refunds	605	100.0	30	29	67
Total Aids/Credits	\$54,653	100.0%	\$2,667	\$2,729	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$7,835	42.4%	\$382	\$441	\$382
City/Town Levy	4,314	23.4	210	229	289
School District Net Tax Capacity Levy	3,250	17.6	159	171	198
School District Referendum Market Value Levy	898	4.9	44	46	102
Miscellaneous District Levy	937	5.1	46	37	157
State Property Tax Levy	1,226	6.6	60	66	125
Total Levy	\$18,460	100.0%	\$901	\$991	\$1,253
Less Property Tax Credits	1,580		77	86	64
Net Property Taxes Payable	16,880		824	905	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,524,580		\$74,388	\$90,990	\$88,727
Referendum Market Valuation	641,817		\$31,316	34,111	76,870
Net Tax Capacity (NTC)	14,395		702	846	997
C. Average Local NTC Tax Rate	113.481				
Avg. Referendum Mkt. Value Tax Rate	0.140				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$12,011	37.9%	\$586	\$654	\$1,155
Sales/Use Tax (Calendar 2006)	9,426	29.7	460	455	713
Motor Vehicle Sales Tax (Calendar 2006)	2,222	7.0	108	111	102
Motor Vehicle Registration Tax (Calendar 2006)	1,916	6.0	93	96	93
Motor Fuels Tax (Calendar 2006)	3,375	10.6	165	156	123
Corporate Income Tax (Calendar 2005)	1,552	4.9	76	77	133
State General Property Tax (Payable 2006)	1,226	3.9	60	66	125
Total State Taxes	\$31,729	100.0%	\$1,548	\$1,616	\$2,444

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 (2005-2006)	\$10,195	42.9%	\$1,470	\$1,419	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	5,338	22.5	770	527	386
Minnesota Family Investment Program	24	0.1	3	4	7
General Assistance including GAMC	290	1.2	42	47	60
Social Services	1,853	7.8	267	284	219
Miscellaneous	121	0.5	17	17	22
Total	7,626	32.1	1,099	880	694
Highway Aid (Calendar 2006)					
County Aid	3,334	14.0	481	303	72
Municipal Aid	0	0.0	0	15	22
Township Aid	379	1.6	55	44	6
Total	3,713	15.6	535	361	100
Local Government Aid (Calendar 2006)	1,242	5.2	179	163	93
Disparity Reduction Aid (Calendar 2006)	35	0.1	5	7	4
County Program Aid (Payable 2006)	809	3.4	117	73	39
Community Corrections Funding (2006)	127	0.5	18	19	15
Total Aids	23,747	100.0	3,424	2,921	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	426	70.8	61	63	55
Agricultural Market Value Credit	175	29.2	25	18	5
Miscellaneous Credits	0	0.0	0	11	4
Total Property Tax Credits	601	100.0	87	93	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	58	35.7	8	13	36
Regular (Renters)	104	64.3	15	14	28
Targeting Refund	0	0.0	0	1	3
Total Property Tax Refunds	161	100.0	23	28	67
Total Aids/Credits	\$24,510	100.0%	\$3,534	\$3,042	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$3,051	52.2%	\$440	\$417	\$382
City/Town Levy	1,408	24.1	203	207	289
School District Net Tax Capacity Levy	495	8.5	71	126	198
School District Referendum Market Value Levy	326	5.6	47	58	102
Miscellaneous District Levy	376	6.4	54	51	157
State Property Tax Levy	187	3.2	27	71	125
Total Levy	\$5,844	100.0%	\$843	\$928	\$1,253
Less Property Tax Credits	601		87	93	64
Net Property Taxes Payable	5,243		756	836	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$525,757		\$75,801	\$60,086	\$88,727
Referendum Market Valuation	156,515		\$22,566	30,330	76,870
Net Tax Capacity (NTC)	4,599		663	596	997
C. Average Local NTC Tax Rate	115.911				
Avg. Referendum Mkt. Value Tax Rate	0.208				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$3,918	44.7%	\$565	\$855	\$1,155
Sales/Use Tax (Calendar 2006)	1,781	20.3	257	331	713
Motor Vehicle Sales Tax (Calendar 2006)	807	9.2	116	111	102
Motor Vehicle Registration Tax (Calendar 2006)	691	7.9	100	95	93
Motor Fuels Tax (Calendar 2006)	1,135	12.9	164	142	123
Corporate Income Tax (Calendar 2005)	250	2.9	36	68	133
State General Property Tax (Payable 2006)	187	2.1	27	71	125
Total State Taxes	\$8,769	100.0%	\$1,264	\$1,672	\$2,444

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 (2005-2006)	\$162,388	60.0%	\$1,175	\$1,140	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	44,229	16.3	320	334	386
Minnesota Family Investment Program	817	0.3	6	4	7
General Assistance including GAMC	6,814	2.5	49	42	60
Social Services	30,776	11.4	223	213	219
Miscellaneous	2,554	0.9	18	15	22
Total	85,190	31.5	616	609	694
Highway Aid (Calendar 2006)					
County Aid	4,981	1.8	36	93	72
Municipal Aid	2,968	1.1	21	18	22
Township Aid	736	0.3	5	12	6
Total	8,685	3.2	63	123	100
Local Government Aid (Calendar 2006)	7,221	2.7	52	133	93
Disparity Reduction Aid (Calendar 2006)	29	0.0	0	4	4
County Program Aid (Payable 2006)	5,670	2.1	41	45	39
Community Corrections Funding (2006)	1,679	0.6	12	14	15
Total Aids	270,862	100.0	1,960	2,068	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	8,707	95.1	63	68	55
Agricultural Market Value Credit	451	4.9	3	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	9,158	100.0	66	76	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	3,269	46.5	24	24	36
Regular (Renters)	3,669	52.2	27	22	28
Targeting Refund	92	1.3	1	2	3
Total Property Tax Refunds	7,030	100.0	51	47	67
Total Aids/Credits	\$287,049	100.0%	\$2,077	\$2,191	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$61,229	37.4%	\$443	\$375	\$382
City/Town Levy	43,155	26.4	312	265	289
School District Net Tax Capacity Levy	30,205	18.4	219	176	198
School District Referendum Market Value Levy	10,830	6.6	78	81	102
Miscellaneous District Levy	1,739	1.1	13	25	157
State Property Tax Levy	16,571	10.1	120	86	125
Total Levy	\$163,728	100.0%	\$1,185	\$1,008	\$1,253
Less Property Tax Credits	9,158		66	76	64
Net Property Taxes Payable	154,570		1,118	932	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$10,513,410		\$76,062	\$76,820	\$88,727
Referendum Market Valuation	9,698,143		\$70,164	59,532	76,870
Net Tax Capacity (NTC)	119,975		868	814	997
C. Average Local NTC Tax Rate	113.629				
Avg. Referendum Mkt. Value Tax Rate	0.112				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$164,885	47.2%	\$1,193	\$895	\$1,155
Sales/Use Tax (Calendar 2006)	103,631	29.7	750	507	713
Motor Vehicle Sales Tax (Calendar 2006)	13,659	3.9	99	104	102
Motor Vehicle Registration Tax (Calendar 2006)	12,613	3.6	91	94	93
Motor Fuels Tax (Calendar 2006)	14,995	4.3	108	130	123
Corporate Income Tax (Calendar 2005)	22,687	6.5	164	103	133
State General Property Tax (Payable 2006)	16,571	4.7	120	86	125
Total State Taxes	\$349,042	100.0%	\$2,525	\$1,919	\$2,444

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 (2005-2006)	\$59,574	49.3%	\$1,017	\$1,121	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	24,694	20.4	422	457	386
Minnesota Family Investment Program	195	0.2	3	5	7
General Assistance including GAMC	2,325	1.9	40	48	60
Social Services	13,079	10.8	223	247	219
Miscellaneous	973	0.8	17	17	22
Total	41,266	34.2	705	774	694
Highway Aid (Calendar 2006)					
County Aid	8,566	7.1	146	157	72
Municipal Aid	958	0.8	16	15	22
Township Aid	968	0.8	17	16	6
Total	10,492	8.7	179	188	100
Local Government Aid (Calendar 2006)	6,357	5.3	109	126	93
Disparity Reduction Aid (Calendar 2006)	32	0.0	1	1	4
County Program Aid (Payable 2006)	2,550	2.1	44	54	39
Community Corrections Funding (2006)	560	0.5	10	15	15
Total Aids	120,831	100.0	2,064	2,279	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	4,306	82.0	74	69	55
Agricultural Market Value Credit	944	18.0	16	13	5
Miscellaneous Credits	0	0.0	0	18	4
Total Property Tax Credits	5,251	100.0	90	100	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	769	42.3	13	16	36
Regular (Renters)	1,001	55.1	17	19	28
Targeting Refund	48	2.6	1	1	3
Total Property Tax Refunds	1,818	100.0	31	37	67
Total Aids/Credits	\$127,899	100.0%	\$2,184	\$2,415	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$22,931	42.0%	\$392	\$430	\$382
City/Town Levy	12,663	23.2	216	197	289
School District Net Tax Capacity Levy	8,736	16.0	149	158	198
School District Referendum Market Value Levy	2,362	4.3	40	46	102
Miscellaneous District Levy	1,881	3.4	32	39	157
State Property Tax Levy	6,006	11.0	103	89	125
Total Levy	\$54,579	100.0%	\$932	\$959	\$1,253
Less Property Tax Credits	5,251		90	100	64
Net Property Taxes Payable	49,329		842	859	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$5,591,449		\$95,495	\$86,115	\$88,727
Referendum Market Valuation	3,205,969		\$54,754	51,090	76,870
Net Tax Capacity (NTC)	56,289		961	869	997
C. Average Local NTC Tax Rate	81.993				
Avg. Referendum Mkt. Value Tax Rate	0.075				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$40,097	38.0%	\$685	\$712	\$1,155
Sales/Use Tax (Calendar 2006)	35,710	33.8	610	576	713
Motor Vehicle Sales Tax (Calendar 2006)	6,170	5.8	105	105	102
Motor Vehicle Registration Tax (Calendar 2006)	5,315	5.0	91	92	93
Motor Fuels Tax (Calendar 2006)	8,965	8.5	153	152	123
Corporate Income Tax (Calendar 2005)	3,342	3.2	57	64	133
State General Property Tax (Payable 2006)	6,006	5.7	103	89	125
Total State Taxes	\$105,605	100.0%	\$1,804	\$1,790	\$2,444

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 (2005-2006)	\$17,836	49.6%	\$1,305	\$1,419	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	6,720	18.7	492	527	386
Minnesota Family Investment Program	61	0.2	4	4	7
General Assistance including GAMC	676	1.9	49	47	60
Social Services	4,254	11.8	311	284	219
Miscellaneous	242	0.7	18	17	22
Total	11,953	33.2	875	880	694
Highway Aid (Calendar 2006)					
County Aid	2,092	5.8	153	303	72
Municipal Aid	451	1.3	33	15	22
Township Aid	130	0.4	10	44	6
Total	2,673	7.4	196	361	100
Local Government Aid (Calendar 2006)	2,238	6.2	164	163	93
Disparity Reduction Aid (Calendar 2006)	199	0.6	15	7	4
County Program Aid (Payable 2006)	811	2.3	59	73	39
Community Corrections Funding (2006)	248	0.7	18	19	15
Total Aids	35,957	100.0	2,631	2,921	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	864	85.8	63	63	55
Agricultural Market Value Credit	143	14.2	10	18	5
Miscellaneous Credits	0	0.0	0	11	4
Total Property Tax Credits	1,008	100.0	74	93	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	272	49.8	20	13	36
Regular (Renters)	263	48.2	19	14	28
Targeting Refund	11	2.0	1	1	3
Total Property Tax Refunds	546	100.0	40	28	67
Total Aids/Credits	\$37,511	100.0%	\$2,744	\$3,042	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$5,137	46.0%	\$376	\$417	\$382
City/Town Levy	2,177	19.5	159	207	289
School District Net Tax Capacity Levy	1,768	15.8	129	126	198
School District Referendum Market Value Levy	847	7.6	62	58	102
Miscellaneous District Levy	457	4.1	33	51	157
State Property Tax Levy	787	7.0	58	71	125
Total Levy	\$11,172	100.0%	\$817	\$928	\$1,253
Less Property Tax Credits	1,008		74	93	64
Net Property Taxes Payable	10,164		744	836	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$554,660		\$40,581	\$60,086	\$88,727
Referendum Market Valuation	409,698		\$29,975	30,330	76,870
Net Tax Capacity (NTC)	5,842		427	596	997
C. Average Local NTC Tax Rate	163.264				
Avg. Referendum Mkt. Value Tax Rate	0.207				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$20,437	58.2%	\$1,495	\$855	\$1,155
Sales/Use Tax (Calendar 2006)	7,980	22.7	584	331	713
Motor Vehicle Sales Tax (Calendar 2006)	1,455	4.1	106	111	102
Motor Vehicle Registration Tax (Calendar 2006)	1,250	3.6	91	95	93
Motor Fuels Tax (Calendar 2006)	1,600	4.6	117	142	123
Corporate Income Tax (Calendar 2005)	1,597	4.5	117	68	133
State General Property Tax (Payable 2006)	787	2.2	58	71	125
Total State Taxes	\$35,106	100.0%	\$2,568	\$1,672	\$2,444

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 (2005-2006)	\$30,532	49.3%	\$1,077	\$1,232	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	13,749	22.2	485	381	386
Minnesota Family Investment Program	204	0.3	7	5	7
General Assistance including GAMC	2,043	3.3	72	50	60
Social Services	5,422	8.8	191	188	219
Miscellaneous	459	0.7	16	13	22
Total	21,876	35.4	772	636	694
Highway Aid (Calendar 2006)					
County Aid	5,434	8.8	192	114	72
Municipal Aid	0	0.0	0	4	22
Township Aid	301	0.5	11	7	6
Total	5,735	9.3	202	124	100
Local Government Aid (Calendar 2006)	1,835	3.0	65	49	93
Disparity Reduction Aid (Calendar 2006)	2	0.0	0	1	4
County Program Aid (Payable 2006)	1,359	2.2	48	42	39
Community Corrections Funding (2006)	530	0.9	19	17	15
Total Aids	61,869	100.0	2,182	2,101	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	2,020	81.3	71	65	55
Agricultural Market Value Credit	456	18.3	16	12	5
Miscellaneous Credits	10	0.4	0	0	4
Total Property Tax Credits	2,486	100.0	88	77	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	662	59.6	23	41	36
Regular (Renters)	426	38.3	15	17	28
Targeting Refund	23	2.1	1	1	3
Total Property Tax Refunds	1,112	100.0	39	59	67
Total Aids/Credits	\$65,466	100.0%	\$2,309	\$2,237	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$12,638	47.9%	\$446	\$445	\$382
City/Town Levy	4,638	17.6	164	212	289
School District Net Tax Capacity Levy	4,308	16.3	152	191	198
School District Referendum Market Value Levy	1,653	6.3	58	43	102
Miscellaneous District Levy	666	2.5	24	27	157
State Property Tax Levy	2,460	9.3	87	62	125
Total Levy	\$26,363	100.0%	\$930	\$980	\$1,253
Less Property Tax Credits	2,486		88	77	64
Net Property Taxes Payable	23,877		842	903	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$2,271,094		\$80,095	\$76,946	\$88,727
Referendum Market Valuation	1,497,736		\$52,821	62,776	76,870
Net Tax Capacity (NTC)	23,328		823	793	997
C. Average Local NTC Tax Rate	95.379				
Avg. Referendum Mkt. Value Tax Rate	0.110				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$14,053	36.0%	\$496	\$751	\$1,155
Sales/Use Tax (Calendar 2006)	9,086	23.3	320	352	713
Motor Vehicle Sales Tax (Calendar 2006)	3,131	8.0	110	116	102
Motor Vehicle Registration Tax (Calendar 2006)	2,670	6.8	94	102	93
Motor Fuels Tax (Calendar 2006)	6,550	16.8	231	171	123
Corporate Income Tax (Calendar 2005)	1,084	2.8	38	53	133
State General Property Tax (Payable 2006)	2,460	6.3	87	62	125
Total State Taxes	\$39,033	100.0%	\$1,377	\$1,606	\$2,444

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 (2005-2006)	\$12,658	46.3%	\$1,342	\$1,292	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	5,494	20.1	582	467	386
Minnesota Family Investment Program	37	0.1	4	3	7
General Assistance including GAMC	345	1.3	37	35	60
Social Services	1,725	6.3	183	233	219
Miscellaneous	236	0.9	25	18	22
Total	7,836	28.7	831	756	694
Highway Aid (Calendar 2006)					
County Aid	2,226	8.1	236	233	72
Municipal Aid	0	0.0	0	8	22
Township Aid	1,071	3.9	113	43	6
Total	3,297	12.1	349	285	100
Local Government Aid (Calendar 2006)	2,101	7.7	223	185	93
Disparity Reduction Aid (Calendar 2006)	144	0.5	15	7	4
County Program Aid (Payable 2006)	1,154	4.2	122	71	39
Community Corrections Funding (2006)	129	0.5	14	18	15
Total Aids	27,320	100.0	2,896	2,614	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	599	76.8	64	68	55
Agricultural Market Value Credit	181	23.2	19	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	781	100.0	83	86	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	69	39.0	7	13	36
Regular (Renters)	108	61.0	11	16	28
Targeting Refund	0	0.0	0	1	3
Total Property Tax Refunds	177	100.0	19	29	67
Total Aids/Credits	\$28,278	100.0%	\$2,997	\$2,729	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$3,385	44.6%	\$359	\$441	\$382
City/Town Levy	1,806	23.8	191	229	289
School District Net Tax Capacity Levy	1,554	20.5	165	171	198
School District Referendum Market Value Levy	168	2.2	18	46	102
Miscellaneous District Levy	182	2.4	19	37	157
State Property Tax Levy	498	6.6	53	66	125
Total Levy	\$7,594	100.0%	\$805	\$991	\$1,253
Less Property Tax Credits	781		83	86	64
Net Property Taxes Payable	6,813		722	905	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$729,116		\$77,278	\$90,990	\$88,727
Referendum Market Valuation	253,471		\$26,865	34,111	76,870
Net Tax Capacity (NTC)	6,639		704	846	997
C. Average Local NTC Tax Rate	100.812				
Avg. Referendum Mkt. Value Tax Rate	0.159				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$5,763	43.0%	\$611	\$654	\$1,155
Sales/Use Tax (Calendar 2006)	3,185	23.8	338	455	713
Motor Vehicle Sales Tax (Calendar 2006)	1,166	8.7	124	111	102
Motor Vehicle Registration Tax (Calendar 2006)	995	7.4	105	96	93
Motor Fuels Tax (Calendar 2006)	1,276	9.5	135	156	123
Corporate Income Tax (Calendar 2005)	512	3.8	54	77	133
State General Property Tax (Payable 2006)	498	3.7	53	66	125
Total State Taxes	\$13,395	100.0%	\$1,420	\$1,616	\$2,444

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 (2005-2006)	\$41,169	44.5%	\$1,323	\$1,419	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	18,359	19.8	590	527	386
Minnesota Family Investment Program	202	0.2	7	4	7
General Assistance including GAMC	2,115	2.3	68	47	60
Social Services	11,730	12.7	377	284	219
Miscellaneous	660	0.7	21	17	22
Total	33,067	35.8	1,063	880	694
Highway Aid (Calendar 2006)					
County Aid	6,670	7.2	214	303	72
Municipal Aid	819	0.9	26	15	22
Township Aid	1,436	1.6	46	44	6
Total	8,926	9.7	287	361	100
Local Government Aid (Calendar 2006)	6,547	7.1	210	163	93
Disparity Reduction Aid (Calendar 2006)	167	0.2	5	7	4
County Program Aid (Payable 2006)	1,838	2.0	59	73	39
Community Corrections Funding (2006)	780	0.8	25	19	15
Total Aids	92,493	100.0	2,973	2,921	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,994	58.7	64	63	55
Agricultural Market Value Credit	413	12.2	13	18	5
Miscellaneous Credits	991	29.2	32	11	4
Total Property Tax Credits	3,399	100.0	109	93	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	562	49.1	18	13	36
Regular (Renters)	544	47.6	17	14	28
Targeting Refund	38	3.3	1	1	3
Total Property Tax Refunds	1,144	100.0	37	28	67
Total Aids/Credits	\$97,036	100.0%	\$3,119	\$3,042	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$15,406	47.5%	\$495	\$417	\$382
City/Town Levy	7,588	23.4	244	207	289
School District Net Tax Capacity Levy	4,468	13.8	144	126	198
School District Referendum Market Value Levy	1,343	4.1	43	58	102
Miscellaneous District Levy	1,694	5.2	54	51	157
State Property Tax Levy	1,923	5.9	62	71	125
Total Levy	\$32,423	100.0%	\$1,042	\$928	\$1,253
Less Property Tax Credits	3,399		109	93	64
Net Property Taxes Payable	29,024		933	836	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,904,958		\$61,223	\$60,086	\$88,727
Referendum Market Valuation	1,006,653		\$32,353	30,330	76,870
Net Tax Capacity (NTC)	18,889		607	596	997
C. Average Local NTC Tax Rate	154.359				
Avg. Referendum Mkt. Value Tax Rate	0.133				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$18,581	43.3%	\$597	\$855	\$1,155
Sales/Use Tax (Calendar 2006)	10,263	23.9	330	331	713
Motor Vehicle Sales Tax (Calendar 2006)	3,223	7.5	104	111	102
Motor Vehicle Registration Tax (Calendar 2006)	2,788	6.5	90	95	93
Motor Fuels Tax (Calendar 2006)	4,451	10.4	143	142	123
Corporate Income Tax (Calendar 2005)	1,696	4.0	55	68	133
State General Property Tax (Payable 2006)	1,923	4.5	62	71	125
Total State Taxes	\$42,925	100.0%	\$1,380	\$1,672	\$2,444

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 (2005-2006)	\$10,513	43.0%	\$938	\$1,121	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	4,774	19.5	426	457	386
Minnesota Family Investment Program	40	0.2	4	5	7
General Assistance including GAMC	470	1.9	42	48	60
Social Services	2,969	12.1	265	247	219
Miscellaneous	171	0.7	15	17	22
Total	8,424	34.4	751	774	694
Highway Aid (Calendar 2006)					
County Aid	3,055	12.5	273	157	72
Municipal Aid	0	0.0	0	15	22
Township Aid	255	1.0	23	16	6
Total	3,310	13.5	295	188	100
Local Government Aid (Calendar 2006)	1,348	5.5	120	126	93
Disparity Reduction Aid (Calendar 2006)	52	0.2	5	1	4
County Program Aid (Payable 2006)	676	2.8	60	54	39
Community Corrections Funding (2006)	142	0.6	13	15	15
Total Aids	24,466	100.0	2,182	2,279	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	895	79.2	80	69	55
Agricultural Market Value Credit	229	20.3	20	13	5
Miscellaneous Credits	6	0.5	1	18	4
Total Property Tax Credits	1,130	100.0	101	100	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	192	47.0	17	16	36
Regular (Renters)	206	50.3	18	19	28
Targeting Refund	11	2.7	1	1	3
Total Property Tax Refunds	409	100.0	36	37	67
Total Aids/Credits	\$26,004	100.0%	\$2,320	\$2,415	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$5,586	49.1%	\$498	\$430	\$382
City/Town Levy	2,395	21.1	214	197	289
School District Net Tax Capacity Levy	1,795	15.8	160	158	198
School District Referendum Market Value Levy	301	2.6	27	46	102
Miscellaneous District Levy	530	4.7	47	39	157
State Property Tax Levy	762	6.7	68	89	125
Total Levy	\$11,368	100.0%	\$1,014	\$959	\$1,253
Less Property Tax Credits	1,130		101	100	64
Net Property Taxes Payable	10,239		913	859	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,087,101		\$96,967	\$86,115	\$88,727
Referendum Market Valuation	541,508		\$48,301	51,090	76,870
Net Tax Capacity (NTC)	10,238		913	869	997
C. Average Local NTC Tax Rate	100.657				
Avg. Referendum Mkt. Value Tax Rate	0.056				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$8,099	45.7%	\$722	\$712	\$1,155
Sales/Use Tax (Calendar 2006)	4,001	22.6	357	576	713
Motor Vehicle Sales Tax (Calendar 2006)	1,307	7.4	117	105	102
Motor Vehicle Registration Tax (Calendar 2006)	1,152	6.5	103	92	93
Motor Fuels Tax (Calendar 2006)	1,545	8.7	138	152	123
Corporate Income Tax (Calendar 2005)	872	4.9	78	64	133
State General Property Tax (Payable 2006)	762	4.3	68	89	125
Total State Taxes	\$17,739	100.0%	\$1,582	\$1,790	\$2,444

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 (2005-2006)	\$749,574	55.9%	\$1,455	\$1,268	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	275,594	20.5	535	367	386
Minnesota Family Investment Program	11,844	0.9	23	9	7
General Assistance including GAMC	36,423	2.7	71	69	60
Social Services	138,076	10.3	268	215	219
Miscellaneous	15,184	1.1	29	24	22
Total	477,120	35.6	926	685	694
Highway Aid (Calendar 2006)					
County Aid	11,190	0.8	22	25	72
Municipal Aid	14,780	1.1	29	28	22
Township Aid	15	0.0	0	0	6
Total	25,985	1.9	50	53	100
Local Government Aid (Calendar 2006)	61,883	4.6	120	61	93
Disparity Reduction Aid (Calendar 2006)	596	0.0	1	0	4
County Program Aid (Payable 2006)	16,450	1.2	32	31	39
Community Corrections Funding (2006)	9,604	0.7	19	14	15
Total Aids	1,341,212	100.0	2,604	2,113	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	23,131	100.0	45	45	55
Agricultural Market Value Credit	3	0.0	0	1	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	23,134	100.0	45	45	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	21,803	46.3	42	48	36
Regular (Renters)	22,887	48.6	44	34	28
Targeting Refund	2,445	5.2	5	4	3
Total Property Tax Refunds	47,136	100.0	92	86	67
Total Aids/Credits	\$1,411,482	100.0%	\$2,740	\$2,243	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$189,748	29.0%	\$368	\$356	\$382
City/Town Levy	112,817	17.3	219	333	289
School District Net Tax Capacity Levy	101,831	15.6	198	227	198
School District Referendum Market Value Levy	49,849	7.6	97	139	102
Miscellaneous District Levy	120,954	18.5	235	261	157
State Property Tax Levy	78,629	12.0	153	156	125
Total Levy	\$653,828	100.0%	\$1,269	\$1,472	\$1,253
Less Property Tax Credits	23,134		45	45	64
Net Property Taxes Payable	630,694		1,225	1,427	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$41,244,396		\$80,077	\$96,509	\$88,727
Referendum Market Valuation	41,105,661		\$79,808	95,387	76,870
Net Tax Capacity (NTC)	498,951		969	1,138	997
C. Average Local NTC Tax Rate	104.870				
Avg. Referendum Mkt. Value Tax Rate	0.126				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$553,639	43.0%	\$1,075	\$1,460	\$1,155
Sales/Use Tax (Calendar 2006)	420,235	32.6	816	857	713
Motor Vehicle Sales Tax (Calendar 2006)	46,251	3.6	90	98	102
Motor Vehicle Registration Tax (Calendar 2006)	42,548	3.3	83	92	93
Motor Fuels Tax (Calendar 2006)	52,714	4.1	102	107	123
Corporate Income Tax (Calendar 2005)	94,191	7.3	183	180	133
State General Property Tax (Payable 2006)	78,629	6.1	153	156	125
Total State Taxes	\$1,288,206	100.0%	\$2,501	\$2,950	\$2,444

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 (2005-2006)	\$6,988	49.9%	\$1,666	\$1,419	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	2,266	16.2	540	527	386
Minnesota Family Investment Program	13	0.1	3	4	7
General Assistance including GAMC	184	1.3	44	47	60
Social Services	720	5.1	172	284	219
Miscellaneous	61	0.4	15	17	22
Total	3,244	23.2	773	880	694
Highway Aid (Calendar 2006)					
County Aid	2,091	14.9	499	303	72
Municipal Aid	0	0.0	0	15	22
Township Aid	120	0.9	29	44	6
Total	2,212	15.8	527	361	100
Local Government Aid (Calendar 2006)	749	5.4	179	163	93
Disparity Reduction Aid (Calendar 2006)	170	1.2	40	7	4
County Program Aid (Payable 2006)	539	3.9	129	73	39
Community Corrections Funding (2006)	92	0.7	22	19	15
Total Aids	13,994	100.0	3,336	2,921	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	255	70.2	61	63	55
Agricultural Market Value Credit	109	29.8	26	18	5
Miscellaneous Credits	0	0.0	0	11	4
Total Property Tax Credits	364	100.0	87	93	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	51	56.0	12	13	36
Regular (Renters)	39	43.2	9	14	28
Targeting Refund	1	0.9	0	1	3
Total Property Tax Refunds	91	100.0	22	28	67
Total Aids/Credits	\$14,449	100.0%	\$3,444	\$3,042	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$1,527	42.1%	\$364	\$417	\$382
City/Town Levy	827	22.8	197	207	289
School District Net Tax Capacity Levy	406	11.2	97	126	198
School District Referendum Market Value Levy	348	9.6	83	58	102
Miscellaneous District Levy	168	4.6	40	51	157
State Property Tax Levy	352	9.7	84	71	125
Total Levy	\$3,628	100.0%	\$865	\$928	\$1,253
Less Property Tax Credits	364		87	93	64
Net Property Taxes Payable	3,264		778	836	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$223,900		\$53,373	\$60,086	\$88,727
Referendum Market Valuation	110,427		\$26,323	30,330	76,870
Net Tax Capacity (NTC)	2,237		533	596	997
C. Average Local NTC Tax Rate	130.858				
Avg. Referendum Mkt. Value Tax Rate	0.315				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$2,347	42.2%	\$560	\$855	\$1,155
Sales/Use Tax (Calendar 2006)	1,145	20.6	273	331	713
Motor Vehicle Sales Tax (Calendar 2006)	514	9.2	122	111	102
Motor Vehicle Registration Tax (Calendar 2006)	432	7.8	103	95	93
Motor Fuels Tax (Calendar 2006)	636	11.4	152	142	123
Corporate Income Tax (Calendar 2005)	141	2.5	34	68	133
State General Property Tax (Payable 2006)	352	6.3	84	71	125
Total State Taxes	\$5,567	100.0%	\$1,327	\$1,672	\$2,444

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 (2005-2006)	\$21,692	51.8%	\$1,355	\$1,292	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	7,125	17.0	445	467	386
Minnesota Family Investment Program	69	0.2	4	3	7
General Assistance including GAMC	644	1.5	40	35	60
Social Services	3,682	8.8	230	233	219
Miscellaneous	304	0.7	19	18	22
Total	11,824	28.2	739	756	694
Highway Aid (Calendar 2006)					
County Aid	3,770	9.0	236	233	72
Municipal Aid	229	0.5	14	8	22
Township Aid	597	1.4	37	43	6
Total	4,596	11.0	287	285	100
Local Government Aid (Calendar 2006)	2,705	6.5	169	185	93
Disparity Reduction Aid (Calendar 2006)	98	0.2	6	7	4
County Program Aid (Payable 2006)	792	1.9	49	71	39
Community Corrections Funding (2006)	207	0.5	13	18	15
Total Aids	41,913	100.0	2,619	2,614	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,092	77.0	68	68	55
Agricultural Market Value Credit	325	23.0	20	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,417	100.0	89	86	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	244	48.5	15	13	36
Regular (Renters)	257	51.1	16	16	28
Targeting Refund	2	0.4	0	1	3
Total Property Tax Refunds	504	100.0	31	29	67
Total Aids/Credits	\$43,834	100.0%	\$2,739	\$2,729	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$7,849	48.2%	\$490	\$441	\$382
City/Town Levy	4,499	27.6	281	229	289
School District Net Tax Capacity Levy	2,487	15.3	155	171	198
School District Referendum Market Value Levy	565	3.5	35	46	102
Miscellaneous District Levy	156	1.0	10	37	157
State Property Tax Levy	726	4.5	45	66	125
Total Levy	\$16,283	100.0%	\$1,017	\$991	\$1,253
Less Property Tax Credits	1,417		89	86	64
Net Property Taxes Payable	14,866		929	905	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,579,393		\$98,681	\$90,990	\$88,727
Referendum Market Valuation	477,483		\$29,833	34,111	76,870
Net Tax Capacity (NTC)	14,032		877	846	997
C. Average Local NTC Tax Rate	106.837				
Avg. Referendum Mkt. Value Tax Rate	0.118				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$11,075	42.0%	\$692	\$654	\$1,155
Sales/Use Tax (Calendar 2006)	7,637	29.0	477	455	713
Motor Vehicle Sales Tax (Calendar 2006)	1,896	7.2	118	111	102
Motor Vehicle Registration Tax (Calendar 2006)	1,648	6.3	103	96	93
Motor Fuels Tax (Calendar 2006)	2,421	9.2	151	156	123
Corporate Income Tax (Calendar 2005)	942	3.6	59	77	133
State General Property Tax (Payable 2006)	726	2.8	45	66	125
Total State Taxes	\$26,344	100.0%	\$1,646	\$1,616	\$2,444

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 (2005-2006)	\$16,187	41.6%	\$974	\$1,236	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	8,173	21.0	492	409	386
Minnesota Family Investment Program	98	0.3	6	5	7
General Assistance including GAMC	669	1.7	40	39	60
Social Services	4,099	10.5	247	203	219
Miscellaneous	208	0.5	12	14	22
Total	13,246	34.1	797	670	694
Highway Aid (Calendar 2006)					
County Aid	4,103	10.6	247	120	72
Municipal Aid	0	0.0	0	14	22
Township Aid	941	2.4	57	15	6
Total	5,045	13.0	304	149	100
Local Government Aid (Calendar 2006)	3,346	8.6	201	142	93
Disparity Reduction Aid (Calendar 2006)	153	0.4	9	3	4
County Program Aid (Payable 2006)	754	1.9	45	47	39
Community Corrections Funding (2006)	147	0.4	9	15	15
Total Aids	38,879	100.0	2,340	2,263	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,228	77.4	74	72	55
Agricultural Market Value Credit	359	22.6	22	12	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,587	100.0	96	84	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	203	50.2	12	28	36
Regular (Renters)	197	48.7	12	21	28
Targeting Refund	4	1.1	0	1	3
Total Property Tax Refunds	405	100.0	24	50	67
Total Aids/Credits	\$40,871	100.0%	\$2,460	\$2,396	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$9,385	49.1%	\$565	\$474	\$382
City/Town Levy	5,289	27.7	318	241	289
School District Net Tax Capacity Levy	1,443	7.5	87	134	198
School District Referendum Market Value Levy	920	4.8	55	68	102
Miscellaneous District Levy	678	3.5	41	29	157
State Property Tax Levy	1,402	7.3	84	70	125
Total Levy	\$19,118	100.0%	\$1,151	\$1,016	\$1,253
Less Property Tax Credits	1,587		96	84	64
Net Property Taxes Payable	17,531		1,055	932	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,867,249		\$112,397	\$81,197	\$88,727
Referendum Market Valuation	583,526		\$35,125	50,542	76,870
Net Tax Capacity (NTC)	17,222		1,037	804	997
C. Average Local NTC Tax Rate	97.519				
Avg. Referendum Mkt. Value Tax Rate	0.158				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$11,657	47.7%	\$702	\$809	\$1,155
Sales/Use Tax (Calendar 2006)	3,964	16.2	239	563	713
Motor Vehicle Sales Tax (Calendar 2006)	1,950	8.0	117	110	102
Motor Vehicle Registration Tax (Calendar 2006)	1,703	7.0	103	96	93
Motor Fuels Tax (Calendar 2006)	2,733	11.2	165	125	123
Corporate Income Tax (Calendar 2005)	1,019	4.2	61	86	133
State General Property Tax (Payable 2006)	1,402	5.7	84	70	125
Total State Taxes	\$24,429	100.0%	\$1,471	\$1,859	\$2,444

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 (2005-2006)	\$62,108	54.7%	\$997	\$1,140	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	15,804	13.9	254	334	386
Minnesota Family Investment Program	258	0.2	4	4	7
General Assistance including GAMC	1,893	1.7	30	42	60
Social Services	12,634	11.1	203	213	219
Miscellaneous	889	0.8	14	15	22
Total	31,479	27.7	505	609	694
Highway Aid (Calendar 2006)					
County Aid	4,311	3.8	69	93	72
Municipal Aid	1,304	1.1	21	18	22
Township Aid	678	0.6	11	12	6
Total	6,293	5.5	101	123	100
Local Government Aid (Calendar 2006)	9,974	8.8	160	133	93
Disparity Reduction Aid (Calendar 2006)	39	0.0	1	4	4
County Program Aid (Payable 2006)	2,627	2.3	42	45	39
Community Corrections Funding (2006)	944	0.8	15	14	15
Total Aids	113,464	100.0	1,821	2,068	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	3,185	87.1	51	68	55
Agricultural Market Value Credit	472	12.9	8	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	3,657	100.0	59	76	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	1,444	50.5	23	24	36
Regular (Renters)	1,268	44.4	20	22	28
Targeting Refund	147	5.1	2	2	3
Total Property Tax Refunds	2,859	100.0	46	47	67
Total Aids/Credits	\$119,980	100.0%	\$1,925	\$2,191	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$14,224	27.4%	\$228	\$375	\$382
City/Town Levy	11,939	23.0	192	265	289
School District Net Tax Capacity Levy	13,652	26.3	219	176	198
School District Referendum Market Value Levy	4,472	8.6	72	81	102
Miscellaneous District Levy	3,029	5.8	49	25	157
State Property Tax Levy	4,626	8.9	74	86	125
Total Levy	\$51,943	100.0%	\$833	\$1,008	\$1,253
Less Property Tax Credits	3,657		59	76	64
Net Property Taxes Payable	48,286		775	932	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$4,841,175		\$77,679	\$76,820	\$88,727
Referendum Market Valuation	3,996,934		\$64,133	59,532	76,870
Net Tax Capacity (NTC)	50,686		813	814	997
C. Average Local NTC Tax Rate	84.081				
Avg. Referendum Mkt. Value Tax Rate	0.118				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$50,122	49.0%	\$804	\$895	\$1,155
Sales/Use Tax (Calendar 2006)	23,067	22.6	370	507	713
Motor Vehicle Sales Tax (Calendar 2006)	6,241	6.1	100	104	102
Motor Vehicle Registration Tax (Calendar 2006)	5,673	5.5	91	94	93
Motor Fuels Tax (Calendar 2006)	7,934	7.8	127	130	123
Corporate Income Tax (Calendar 2005)	4,576	4.5	73	103	133
State General Property Tax (Payable 2006)	4,626	4.5	74	86	125
Total State Taxes	\$102,240	100.0%	\$1,640	\$1,919	\$2,444

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 (2005-2006)	\$11,431	47.5%	\$1,198	\$1,292	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	3,268	13.6	343	467	386
Minnesota Family Investment Program	32	0.1	3	3	7
General Assistance including GAMC	177	0.7	19	35	60
Social Services	2,498	10.4	262	233	219
Miscellaneous	162	0.7	17	18	22
Total	6,137	25.5	643	756	694
Highway Aid (Calendar 2006)					
County Aid	2,773	11.5	291	233	72
Municipal Aid	0	0.0	0	8	22
Township Aid	1,056	4.4	111	43	6
Total	3,828	15.9	401	285	100
Local Government Aid (Calendar 2006)	1,554	6.5	163	185	93
Disparity Reduction Aid (Calendar 2006)	15	0.1	2	7	4
County Program Aid (Payable 2006)	955	4.0	100	71	39
Community Corrections Funding (2006)	123	0.5	13	18	15
Total Aids	24,045	100.0	2,520	2,614	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	744	80.6	78	68	55
Agricultural Market Value Credit	179	19.4	19	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	924	100.0	97	86	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	82	30.7	9	13	36
Regular (Renters)	170	63.6	18	16	28
Targeting Refund	15	5.7	2	1	3
Total Property Tax Refunds	267	100.0	28	29	67
Total Aids/Credits	\$25,236	100.0%	\$2,645	\$2,729	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$3,343	39.9%	\$350	\$441	\$382
City/Town Levy	1,797	21.4	188	229	289
School District Net Tax Capacity Levy	1,715	20.5	180	171	198
School District Referendum Market Value Levy	900	10.7	94	46	102
Miscellaneous District Levy	210	2.5	22	37	157
State Property Tax Levy	420	5.0	44	66	125
Total Levy	\$8,385	100.0%	\$879	\$991	\$1,253
Less Property Tax Credits	924		97	86	64
Net Property Taxes Payable	7,462		782	905	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$952,941		\$99,889	\$90,990	\$88,727
Referendum Market Valuation	325,952		\$34,167	34,111	76,870
Net Tax Capacity (NTC)	8,743		916	846	997
C. Average Local NTC Tax Rate	80.810				
Avg. Referendum Mkt. Value Tax Rate	0.276				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$6,239	45.2%	\$654	\$654	\$1,155
Sales/Use Tax (Calendar 2006)	2,792	20.2	293	455	713
Motor Vehicle Sales Tax (Calendar 2006)	1,042	7.6	109	111	102
Motor Vehicle Registration Tax (Calendar 2006)	903	6.5	95	96	93
Motor Fuels Tax (Calendar 2006)	1,923	13.9	202	156	123
Corporate Income Tax (Calendar 2005)	477	3.5	50	77	133
State General Property Tax (Payable 2006)	420	3.0	44	66	125
Total State Taxes	\$13,795	100.0%	\$1,446	\$1,616	\$2,444

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 (2005-2006)	\$25,661	60.8%	\$1,568	\$1,419	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	5,786	13.7	354	527	386
Minnesota Family Investment Program	27	0.1	2	4	7
General Assistance including GAMC	381	0.9	23	47	60
Social Services	2,810	6.7	172	284	219
Miscellaneous	127	0.3	8	17	22
Total	9,131	21.7	558	880	694
Highway Aid (Calendar 2006)					
County Aid	4,452	10.6	272	303	72
Municipal Aid	0	0.0	0	15	22
Township Aid	505	1.2	31	44	6
Total	4,957	11.8	303	361	100
Local Government Aid (Calendar 2006)	1,400	3.3	86	163	93
Disparity Reduction Aid (Calendar 2006)	6	0.0	0	7	4
County Program Aid (Payable 2006)	831	2.0	51	73	39
Community Corrections Funding (2006)	188	0.4	11	19	15
Total Aids	42,173	100.0	2,578	2,921	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,127	80.3	69	63	55
Agricultural Market Value Credit	273	19.4	17	18	5
Miscellaneous Credits	4	0.2	0	11	4
Total Property Tax Credits	1,403	100.0	86	93	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	181	55.2	11	13	36
Regular (Renters)	139	42.3	9	14	28
Targeting Refund	8	2.6	1	1	3
Total Property Tax Refunds	329	100.0	20	28	67
Total Aids/Credits	\$43,906	100.0%	\$2,684	\$3,042	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$5,067	39.5%	\$310	\$417	\$382
City/Town Levy	2,625	20.5	160	207	289
School District Net Tax Capacity Levy	2,820	22.0	172	126	198
School District Referendum Market Value Levy	718	5.6	44	58	102
Miscellaneous District Levy	749	5.8	46	51	157
State Property Tax Levy	844	6.6	52	71	125
Total Levy	\$12,824	100.0%	\$784	\$928	\$1,253
Less Property Tax Credits	1,403		86	93	64
Net Property Taxes Payable	11,421		698	836	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$768,554		\$46,975	\$60,086	\$88,727
Referendum Market Valuation	500,541		\$30,594	30,330	76,870
Net Tax Capacity (NTC)	7,639		467	596	997
C. Average Local NTC Tax Rate	147.424				
Avg. Referendum Mkt. Value Tax Rate	0.144				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$20,023	61.9%	\$1,224	\$855	\$1,155
Sales/Use Tax (Calendar 2006)	4,521	14.0	276	331	713
Motor Vehicle Sales Tax (Calendar 2006)	1,835	5.7	112	111	102
Motor Vehicle Registration Tax (Calendar 2006)	1,558	4.8	95	95	93
Motor Fuels Tax (Calendar 2006)	1,880	5.8	115	142	123
Corporate Income Tax (Calendar 2005)	1,709	5.3	104	68	133
State General Property Tax (Payable 2006)	844	2.6	52	71	125
Total State Taxes	\$32,370	100.0%	\$1,979	\$1,672	\$2,444

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 (2005-2006)	\$202,534	40.9%	\$1,032	\$1,096	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	102,542	20.7	522	516	386
Minnesota Family Investment Program	1,403	0.3	7	7	7
General Assistance including GAMC	19,506	3.9	99	91	60
Social Services	59,986	12.1	306	289	219
Miscellaneous	7,799	1.6	40	33	22
Total	191,236	38.7	974	935	694
Highway Aid (Calendar 2006)					
County Aid	19,879	4.0	101	146	72
Municipal Aid	7,055	1.4	36	26	22
Township Aid	316	0.1	2	5	6
Total	27,251	5.5	139	176	100
Local Government Aid (Calendar 2006)	48,570	9.8	247	193	93
Disparity Reduction Aid (Calendar 2006)	9,072	1.8	46	33	4
County Program Aid (Payable 2006)	11,500	2.3	59	55	39
Community Corrections Funding (2006)	4,456	0.9	23	21	15
Total Aids	494,619	100.0	2,519	2,510	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	13,718	60.8	70	72	55
Agricultural Market Value Credit	197	0.9	1	3	5
Miscellaneous Credits	8,660	38.4	44	48	4
Total Property Tax Credits	22,575	100.0	115	122	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	3,598	39.2	18	18	36
Regular (Renters)	5,490	59.8	28	24	28
Targeting Refund	94	1.0	0	1	3
Total Property Tax Refunds	9,182	100.0	47	42	67
Total Aids/Credits	\$526,376	100.0%	\$2,681	\$2,675	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$83,346	47.5%	\$425	\$454	\$382
City/Town Levy	38,972	22.2	199	214	289
School District Net Tax Capacity Levy	12,871	7.3	66	97	198
School District Referendum Market Value Levy	8,668	4.9	44	39	102
Miscellaneous District Levy	13,836	7.9	70	58	157
State Property Tax Levy	17,789	10.1	91	100	125
Total Levy	\$175,483	100.0%	\$894	\$963	\$1,253
Less Property Tax Credits	22,575		115	122	64
Net Property Taxes Payable	152,908		779	840	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$12,149,202		\$61,883	\$70,966	\$88,727
Referendum Market Valuation	10,554,626		\$53,761	54,761	76,870
Net Tax Capacity (NTC)	136,724		696	785	997
C. Average Local NTC Tax Rate	108.876				
Avg. Referendum Mkt. Value Tax Rate	0.084				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$158,803	37.4%	\$809	\$743	\$1,155
Sales/Use Tax (Calendar 2006)	168,139	39.6	856	731	713
Motor Vehicle Sales Tax (Calendar 2006)	20,125	4.7	103	106	102
Motor Vehicle Registration Tax (Calendar 2006)	18,067	4.3	92	94	93
Motor Fuels Tax (Calendar 2006)	24,198	5.7	123	135	123
Corporate Income Tax (Calendar 2005)	17,971	4.2	92	79	133
State General Property Tax (Payable 2006)	17,789	4.2	91	100	125
Total State Taxes	\$425,093	100.0%	\$2,165	\$1,988	\$2,444

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 (2005-2006)	\$129,769	70.6%	\$1,085	\$1,268	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	21,800	11.9	182	367	386
Minnesota Family Investment Program	238	0.1	2	9	7
General Assistance including GAMC	2,702	1.5	23	69	60
Social Services	13,499	7.3	113	215	219
Miscellaneous	714	0.4	6	24	22
Total	38,954	21.2	326	685	694
Highway Aid (Calendar 2006)					
County Aid	6,384	3.5	53	25	72
Municipal Aid	2,567	1.4	21	28	22
Township Aid	136	0.1	1	0	6
Total	9,088	4.9	76	53	100
Local Government Aid (Calendar 2006)	1,502	0.8	13	61	93
Disparity Reduction Aid (Calendar 2006)	21	0.0	0	0	4
County Program Aid (Payable 2006)	3,428	1.9	29	31	39
Community Corrections Funding (2006)	935	0.5	8	14	15
Total Aids	183,696	100.0	1,535	2,113	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	5,444	94.6	46	45	55
Agricultural Market Value Credit	303	5.3	3	1	5
Miscellaneous Credits	11	0.2	0	0	4
Total Property Tax Credits	5,758	100.0	48	45	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	4,957	64.4	41	48	36
Regular (Renters)	2,112	27.4	18	34	28
Targeting Refund	629	8.2	5	4	3
Total Property Tax Refunds	7,697	100.0	64	86	67
Total Aids/Credits	\$197,151	100.0%	\$1,648	\$2,243	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$40,273	25.3%	\$337	\$356	\$382
City/Town Levy	38,173	24.0	319	333	289
School District Net Tax Capacity Levy	34,828	21.9	291	227	198
School District Referendum Market Value Levy	14,790	9.3	124	139	102
Miscellaneous District Levy	18,749	11.8	157	261	157
State Property Tax Levy	12,144	7.6	102	156	125
Total Levy	\$158,956	100.0%	\$1,329	\$1,472	\$1,253
Less Property Tax Credits	5,758		48	45	64
Net Property Taxes Payable	153,198		1,280	1,427	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$11,725,072		\$97,998	\$96,509	\$88,727
Referendum Market Valuation	11,249,781		\$94,026	95,387	76,870
Net Tax Capacity (NTC)	128,785		1,076	1,138	997
C. Average Local NTC Tax Rate	101.373				
Avg. Referendum Mkt. Value Tax Rate	0.145				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$176,000	57.5%	\$1,471	\$1,460	\$1,155
Sales/Use Tax (Calendar 2006)	70,805	23.1	592	857	713
Motor Vehicle Sales Tax (Calendar 2006)	11,791	3.9	99	98	102
Motor Vehicle Registration Tax (Calendar 2006)	11,492	3.8	96	92	93
Motor Fuels Tax (Calendar 2006)	14,056	4.6	117	107	123
Corporate Income Tax (Calendar 2005)	9,762	3.2	82	180	133
State General Property Tax (Payable 2006)	12,144	4.0	102	156	125
Total State Taxes	\$306,051	100.0%	\$2,558	\$2,950	\$2,444

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 (2005-2006)	\$121,882	75.8%	\$1,433	\$1,273	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	17,459	10.9	205	253	386
Minnesota Family Investment Program	185	0.1	2	3	7
General Assistance including GAMC	1,947	1.2	23	38	60
Social Services	9,982	6.2	117	148	219
Miscellaneous	515	0.3	6	14	22
Total	30,088	18.7	354	456	694
Highway Aid (Calendar 2006)					
County Aid	2,526	1.6	30	48	72
Municipal Aid	993	0.6	12	16	22
Township Aid	185	0.1	2	4	6
Total	3,703	2.3	44	68	100
Local Government Aid (Calendar 2006)	1,673	1.0	20	71	93
Disparity Reduction Aid (Calendar 2006)	14	0.0	0	0	4
County Program Aid (Payable 2006)	2,718	1.7	32	38	39
Community Corrections Funding (2006)	689	0.4	8	12	15
Total Aids	160,767	100.0	1,891	1,919	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	4,547	91.8	53	57	55
Agricultural Market Value Credit	406	8.2	5	6	5
Miscellaneous Credits	2	0.0	0	0	4
Total Property Tax Credits	4,955	100.0	58	64	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	2,821	65.5	33	30	36
Regular (Renters)	1,354	31.4	16	22	28
Targeting Refund	134	3.1	2	2	3
Total Property Tax Refunds	4,309	100.0	51	53	67
Total Aids/Credits	\$170,031	100.0%	\$2,000	\$2,035	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$32,489	33.0%	\$382	\$348	\$382
City/Town Levy	23,636	24.0	278	260	289
School District Net Tax Capacity Levy	22,631	23.0	266	216	198
School District Referendum Market Value Levy	8,064	8.2	95	71	102
Miscellaneous District Levy	4,059	4.1	48	47	157
State Property Tax Levy	7,425	7.6	87	97	125
Total Levy	\$98,303	100.0%	\$1,156	\$1,040	\$1,253
Less Property Tax Credits	4,955		58	64	64
Net Property Taxes Payable	93,349		1,098	976	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$6,889,009		\$81,023	\$75,702	\$88,727
Referendum Market Valuation	6,533,909		\$76,847	67,614	76,870
Net Tax Capacity (NTC)	79,754		938	847	997
C. Average Local NTC Tax Rate	103.571				
Avg. Referendum Mkt. Value Tax Rate	0.127				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$81,385	51.0%	\$957	\$938	\$1,155
Sales/Use Tax (Calendar 2006)	39,900	25.0	469	595	713
Motor Vehicle Sales Tax (Calendar 2006)	8,585	5.4	101	103	102
Motor Vehicle Registration Tax (Calendar 2006)	7,995	5.0	94	94	93
Motor Fuels Tax (Calendar 2006)	10,364	6.5	122	143	123
Corporate Income Tax (Calendar 2005)	3,894	2.4	46	79	133
State General Property Tax (Payable 2006)	7,425	4.7	87	97	125
Total State Taxes	\$159,548	100.0%	\$1,876	\$2,048	\$2,444

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 (2005-2006)	\$16,535	50.2%	\$1,080	\$1,112	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	6,174	18.7	403	380	386
Minnesota Family Investment Program	83	0.3	5	4	7
General Assistance including GAMC	498	1.5	33	40	60
Social Services	2,935	8.9	192	225	219
Miscellaneous	210	0.6	14	16	22
Total	9,900	30.1	647	666	694
Highway Aid (Calendar 2006)					
County Aid	2,603	7.9	170	130	72
Municipal Aid	0	0.0	0	14	22
Township Aid	632	1.9	41	13	6
Total	3,235	9.8	211	158	100
Local Government Aid (Calendar 2006)	2,386	7.2	156	177	93
Disparity Reduction Aid (Calendar 2006)	124	0.4	8	4	4
County Program Aid (Payable 2006)	607	1.8	40	48	39
Community Corrections Funding (2006)	155	0.5	10	16	15
Total Aids	32,943	100.0	2,152	2,180	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,253	79.3	82	69	55
Agricultural Market Value Credit	328	20.7	21	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,581	100.0	103	80	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	560	61.1	37	20	36
Regular (Renters)	241	26.3	16	21	28
Targeting Refund	116	12.6	8	2	3
Total Property Tax Refunds	917	100.0	60	43	67
Total Aids/Credits	\$35,441	100.0%	\$2,315	\$2,303	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$8,919	51.5%	\$583	\$394	\$382
City/Town Levy	4,461	25.8	291	240	289
School District Net Tax Capacity Levy	1,899	11.0	124	135	198
School District Referendum Market Value Levy	825	4.8	54	62	102
Miscellaneous District Levy	509	2.9	33	26	157
State Property Tax Levy	707	4.1	46	77	125
Total Levy	\$17,320	100.0%	\$1,131	\$934	\$1,253
Less Property Tax Credits	1,581		103	80	64
Net Property Taxes Payable	15,738		1,028	854	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,571,346		\$102,642	\$83,435	\$88,727
Referendum Market Valuation	709,646		\$46,355	50,213	76,870
Net Tax Capacity (NTC)	14,178		926	833	997
C. Average Local NTC Tax Rate	111.356				
Avg. Referendum Mkt. Value Tax Rate	0.116				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$10,194	54.0%	\$666	\$808	\$1,155
Sales/Use Tax (Calendar 2006)	2,212	11.7	145	524	713
Motor Vehicle Sales Tax (Calendar 2006)	1,600	8.5	104	108	102
Motor Vehicle Registration Tax (Calendar 2006)	1,385	7.3	90	96	93
Motor Fuels Tax (Calendar 2006)	2,240	11.9	146	130	123
Corporate Income Tax (Calendar 2005)	552	2.9	36	79	133
State General Property Tax (Payable 2006)	707	3.7	46	77	125
Total State Taxes	\$18,889	100.0%	\$1,234	\$1,823	\$2,444

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 (2005-2006)	\$176,828	61.4%	\$1,224	\$1,273	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	39,797	13.8	276	253	386
Minnesota Family Investment Program	652	0.2	5	3	7
General Assistance including GAMC	6,708	2.3	46	38	60
Social Services	23,583	8.2	163	148	219
Miscellaneous	2,979	1.0	21	14	22
Total	73,719	25.6	510	456	694
Highway Aid (Calendar 2006)					
County Aid	7,155	2.5	50	48	72
Municipal Aid	2,710	0.9	19	16	22
Township Aid	539	0.2	4	4	6
Total	10,403	3.6	72	68	100
Local Government Aid (Calendar 2006)	18,231	6.3	126	71	93
Disparity Reduction Aid (Calendar 2006)	111	0.0	1	0	4
County Program Aid (Payable 2006)	6,568	2.3	45	38	39
Community Corrections Funding (2006)	2,316	0.8	16	12	15
Total Aids	288,176	100.0	1,995	1,919	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	8,815	90.2	61	57	55
Agricultural Market Value Credit	953	9.7	7	6	5
Miscellaneous Credits	7	0.1	0	0	4
Total Property Tax Credits	9,775	100.0	68	64	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	3,949	50.5	27	30	36
Regular (Renters)	3,678	47.1	25	22	28
Targeting Refund	188	2.4	1	2	3
Total Property Tax Refunds	7,815	100.0	54	53	67
Total Aids/Credits	\$305,766	100.0%	\$2,117	\$2,035	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$49,889	35.5%	\$345	\$348	\$382
City/Town Levy	36,688	26.1	254	260	289
School District Net Tax Capacity Levy	21,338	15.2	148	216	198
School District Referendum Market Value Levy	9,177	6.5	64	71	102
Miscellaneous District Levy	7,638	5.4	53	47	157
State Property Tax Levy	15,717	11.2	109	97	125
Total Levy	\$140,447	100.0%	\$972	\$1,040	\$1,253
Less Property Tax Credits	9,775		68	64	64
Net Property Taxes Payable	130,672		905	976	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$9,833,669		\$68,080	\$75,702	\$88,727
Referendum Market Valuation	8,512,163		\$58,931	67,614	76,870
Net Tax Capacity (NTC)	110,089		762	847	997
C. Average Local NTC Tax Rate	104.963				
Avg. Referendum Mkt. Value Tax Rate	0.108				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$130,334	41.0%	\$902	\$938	\$1,155
Sales/Use Tax (Calendar 2006)	105,593	33.2	731	595	713
Motor Vehicle Sales Tax (Calendar 2006)	15,324	4.8	106	103	102
Motor Vehicle Registration Tax (Calendar 2006)	13,711	4.3	95	94	93
Motor Fuels Tax (Calendar 2006)	20,953	6.6	145	143	123
Corporate Income Tax (Calendar 2005)	16,437	5.2	114	79	133
State General Property Tax (Payable 2006)	15,717	4.9	109	97	125
Total State Taxes	\$318,069	100.0%	\$2,202	\$2,048	\$2,444

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 (2005-2006)	\$46,978	57.3%	\$1,299	\$1,140	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	12,162	14.8	336	334	386
Minnesota Family Investment Program	155	0.2	4	4	7
General Assistance including GAMC	1,645	2.0	45	42	60
Social Services	7,504	9.2	208	213	219
Miscellaneous	548	0.7	15	15	22
Total	22,015	26.9	609	609	694
Highway Aid (Calendar 2006)					
County Aid	3,704	4.5	102	93	72
Municipal Aid	830	1.0	23	18	22
Township Aid	231	0.3	6	12	6
Total	4,764	5.8	132	123	100
Local Government Aid (Calendar 2006)	5,959	7.3	165	133	93
Disparity Reduction Aid (Calendar 2006)	64	0.1	2	4	4
County Program Aid (Payable 2006)	1,692	2.1	47	45	39
Community Corrections Funding (2006)	497	0.6	14	14	15
Total Aids	81,970	100.0	2,267	2,068	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	2,584	91.4	71	68	55
Agricultural Market Value Credit	242	8.6	7	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,826	100.0	78	76	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	944	51.9	26	24	36
Regular (Renters)	868	47.7	24	22	28
Targeting Refund	7	0.4	0	2	3
Total Property Tax Refunds	1,818	100.0	50	47	67
Total Aids/Credits	\$86,614	100.0%	\$2,395	\$2,191	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$14,290	39.7%	\$395	\$375	\$382
City/Town Levy	9,172	25.5	254	265	289
School District Net Tax Capacity Levy	5,817	16.2	161	176	198
School District Referendum Market Value Levy	3,131	8.7	87	81	102
Miscellaneous District Levy	389	1.1	11	25	157
State Property Tax Levy	3,219	8.9	89	86	125
Total Levy	\$36,017	100.0%	\$996	\$1,008	\$1,253
Less Property Tax Credits	2,826		78	76	64
Net Property Taxes Payable	33,191		918	932	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$2,694,881		\$74,520	\$76,820	\$88,727
Referendum Market Valuation	2,096,273		\$57,967	59,532	76,870
Net Tax Capacity (NTC)	28,561		790	814	997
C. Average Local NTC Tax Rate	103.875				
Avg. Referendum Mkt. Value Tax Rate	0.149				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$30,050	39.4%	\$831	\$895	\$1,155
Sales/Use Tax (Calendar 2006)	25,192	33.0	697	507	713
Motor Vehicle Sales Tax (Calendar 2006)	3,915	5.1	108	104	102
Motor Vehicle Registration Tax (Calendar 2006)	3,485	4.6	96	94	93
Motor Fuels Tax (Calendar 2006)	5,748	7.5	159	130	123
Corporate Income Tax (Calendar 2005)	4,698	6.2	130	103	133
State General Property Tax (Payable 2006)	3,219	4.2	89	86	125
Total State Taxes	\$76,305	100.0%	\$2,110	\$1,919	\$2,444

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 (2005-2006)	\$11,034	47.4%	\$1,133	\$1,121	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	3,885	16.7	399	457	386
Minnesota Family Investment Program	6	0.0	1	5	7
General Assistance including GAMC	170	0.7	17	48	60
Social Services	2,223	9.5	228	247	219
Miscellaneous	153	0.7	16	17	22
Total	6,438	27.6	661	774	694
Highway Aid (Calendar 2006)					
County Aid	2,091	9.0	215	157	72
Municipal Aid	166	0.7	17	15	22
Township Aid	189	0.8	19	16	6
Total	2,446	10.5	251	188	100
Local Government Aid (Calendar 2006)	2,122	9.1	218	126	93
Disparity Reduction Aid (Calendar 2006)	111	0.5	11	1	4
County Program Aid (Payable 2006)	1,036	4.4	106	54	39
Community Corrections Funding (2006)	107	0.5	11	15	15
Total Aids	23,295	100.0	2,393	2,279	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	606	79.5	62	69	55
Agricultural Market Value Credit	156	20.5	16	13	5
Miscellaneous Credits	0	0.1	0	18	4
Total Property Tax Credits	762	100.0	78	100	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	120	44.7	12	16	36
Regular (Renters)	139	51.6	14	19	28
Targeting Refund	10	3.7	1	1	3
Total Property Tax Refunds	269	100.0	28	37	67
Total Aids/Credits	\$24,325	100.0%	\$2,499	\$2,415	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$3,635	36.8%	\$373	\$430	\$382
City/Town Levy	1,930	19.5	198	197	289
School District Net Tax Capacity Levy	2,204	22.3	226	158	198
School District Referendum Market Value Levy	888	9.0	91	46	102
Miscellaneous District Levy	374	3.8	38	39	157
State Property Tax Levy	843	8.5	87	89	125
Total Levy	\$9,875	100.0%	\$1,014	\$959	\$1,253
Less Property Tax Credits	762		78	100	64
Net Property Taxes Payable	9,112		936	859	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$819,305		\$84,152	\$86,115	\$88,727
Referendum Market Valuation	343,200		\$35,251	51,090	76,870
Net Tax Capacity (NTC)	7,855		807	869	997
C. Average Local NTC Tax Rate	102.825				
Avg. Referendum Mkt. Value Tax Rate	0.278				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$8,136	44.7%	\$836	\$712	\$1,155
Sales/Use Tax (Calendar 2006)	5,505	30.2	565	576	713
Motor Vehicle Sales Tax (Calendar 2006)	1,011	5.6	104	105	102
Motor Vehicle Registration Tax (Calendar 2006)	908	5.0	93	92	93
Motor Fuels Tax (Calendar 2006)	1,087	6.0	112	152	123
Corporate Income Tax (Calendar 2005)	727	4.0	75	64	133
State General Property Tax (Payable 2006)	843	4.6	87	89	125
Total State Taxes	\$18,218	100.0%	\$1,871	\$1,790	\$2,444

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 (2005-2006)	\$12,287	44.3%	\$1,070	\$1,381	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	5,916	21.3	515	569	386
Minnesota Family Investment Program	43	0.2	4	3	7
General Assistance including GAMC	444	1.6	39	34	60
Social Services	2,620	9.4	228	267	219
Miscellaneous	195	0.7	17	19	22
Total	9,219	33.2	803	891	694
Highway Aid (Calendar 2006)					
County Aid	2,554	9.2	222	276	72
Municipal Aid	0	0.0	0	4	22
Township Aid	454	1.6	40	49	6
Total	3,008	10.8	262	330	100
Local Government Aid (Calendar 2006)	2,133	7.7	186	200	93
Disparity Reduction Aid (Calendar 2006)	82	0.3	7	15	4
County Program Aid (Payable 2006)	871	3.1	76	79	39
Community Corrections Funding (2006)	157	0.6	14	15	15
Total Aids	27,756	100.0	2,418	2,910	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	712	76.7	62	67	55
Agricultural Market Value Credit	216	23.3	19	22	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	928	100.0	81	89	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	68	27.7	6	12	36
Regular (Renters)	175	71.3	15	15	28
Targeting Refund	2	1.0	0	0	3
Total Property Tax Refunds	246	100.0	21	28	67
Total Aids/Credits	\$28,931	100.0%	\$2,520	\$3,027	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$4,985	45.7%	\$434	\$472	\$382
City/Town Levy	2,698	24.7	235	246	289
School District Net Tax Capacity Levy	1,333	12.2	116	137	198
School District Referendum Market Value Levy	558	5.1	49	47	102
Miscellaneous District Levy	271	2.5	24	28	157
State Property Tax Levy	1,058	9.7	92	59	125
Total Levy	\$10,903	100.0%	\$950	\$989	\$1,253
Less Property Tax Credits	928		81	89	64
Net Property Taxes Payable	9,974		869	900	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$993,191		\$86,507	\$91,136	\$88,727
Referendum Market Valuation	359,769		\$31,336	30,323	76,870
Net Tax Capacity (NTC)	9,516		829	821	997
C. Average Local NTC Tax Rate	96.634				
Avg. Referendum Mkt. Value Tax Rate	0.181				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$6,780	42.3%	\$591	\$687	\$1,155
Sales/Use Tax (Calendar 2006)	3,999	25.0	348	330	713
Motor Vehicle Sales Tax (Calendar 2006)	1,212	7.6	106	113	102
Motor Vehicle Registration Tax (Calendar 2006)	1,040	6.5	91	98	93
Motor Fuels Tax (Calendar 2006)	1,477	9.2	129	142	123
Corporate Income Tax (Calendar 2005)	460	2.9	40	60	133
State General Property Tax (Payable 2006)	1,058	6.6	92	59	125
Total State Taxes	\$16,026	100.0%	\$1,396	\$1,490	\$2,444

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 (2005-2006)	\$33,385	53.2%	\$1,364	\$1,301	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	13,920	22.2	569	490	386
Minnesota Family Investment Program	75	0.1	3	6	7
General Assistance including GAMC	1,268	2.0	52	54	60
Social Services	5,573	8.9	228	239	219
Miscellaneous	542	0.9	22	21	22
Total	21,379	34.1	874	810	694
Highway Aid (Calendar 2006)					
County Aid	3,075	4.9	126	109	72
Municipal Aid	0	0.0	0	7	22
Township Aid	406	0.6	17	10	6
Total	3,482	5.6	142	126	100
Local Government Aid (Calendar 2006)	2,515	4.0	103	84	93
Disparity Reduction Aid (Calendar 2006)	161	0.3	7	2	4
County Program Aid (Payable 2006)	1,326	2.1	54	39	39
Community Corrections Funding (2006)	481	0.8	20	17	15
Total Aids	62,729	100.0	2,564	2,378	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,834	75.2	75	71	55
Agricultural Market Value Credit	605	24.8	25	12	5
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	2,439	100.0	100	91	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	833	70.3	34	27	36
Regular (Renters)	317	26.8	13	18	28
Targeting Refund	35	3.0	1	2	3
Total Property Tax Refunds	1,185	100.0	48	47	67
Total Aids/Credits	\$66,353	100.0%	\$2,712	\$2,515	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$9,448	46.4%	\$386	\$470	\$382
City/Town Levy	4,246	20.9	174	269	289
School District Net Tax Capacity Levy	4,396	21.6	180	192	198
School District Referendum Market Value Levy	845	4.1	35	47	102
Miscellaneous District Levy	329	1.6	13	28	157
State Property Tax Levy	1,094	5.4	45	151	125
Total Levy	\$20,358	100.0%	\$832	\$1,158	\$1,253
Less Property Tax Credits	2,439		100	91	64
Net Property Taxes Payable	17,919		732	1,067	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,561,271		\$63,806	\$105,862	\$88,727
Referendum Market Valuation	939,537		\$38,397	63,015	76,870
Net Tax Capacity (NTC)	14,814		605	1,108	997
C. Average Local NTC Tax Rate	124.338				
Avg. Referendum Mkt. Value Tax Rate	0.090				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$10,335	43.0%	\$422	\$665	\$1,155
Sales/Use Tax (Calendar 2006)	3,848	16.0	157	577	713
Motor Vehicle Sales Tax (Calendar 2006)	2,424	10.1	99	109	102
Motor Vehicle Registration Tax (Calendar 2006)	1,999	8.3	82	95	93
Motor Fuels Tax (Calendar 2006)	3,440	14.3	141	157	123
Corporate Income Tax (Calendar 2005)	886	3.7	36	59	133
State General Property Tax (Payable 2006)	1,094	4.6	45	151	125
Total State Taxes	\$24,025	100.0%	\$982	\$1,814	\$2,444

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 (2005-2006)	\$4,954	39.3%	\$1,306	\$1,121	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	2,721	21.6	717	457	386
Minnesota Family Investment Program	13	0.1	3	5	7
General Assistance including GAMC	198	1.6	52	48	60
Social Services	1,033	8.2	272	247	219
Miscellaneous	39	0.3	10	17	22
Total	4,004	31.8	1,056	774	694
Highway Aid (Calendar 2006)					
County Aid	2,132	16.9	562	157	72
Municipal Aid	0	0.0	0	15	22
Township Aid	187	1.5	49	16	6
Total	2,318	18.4	611	188	100
Local Government Aid (Calendar 2006)	908	7.2	239	126	93
Disparity Reduction Aid (Calendar 2006)	41	0.3	11	1	4
County Program Aid (Payable 2006)	282	2.2	74	54	39
Community Corrections Funding (2006)	97	0.8	26	15	15
Total Aids	12,604	100.0	3,324	2,279	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	224	67.7	59	69	55
Agricultural Market Value Credit	105	31.6	28	13	5
Miscellaneous Credits	2	0.7	1	18	4
Total Property Tax Credits	331	100.0	87	100	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	57	52.4	15	16	36
Regular (Renters)	49	45.5	13	19	28
Targeting Refund	2	2.0	1	1	3
Total Property Tax Refunds	108	100.0	29	37	67
Total Aids/Credits	\$13,044	100.0%	\$3,440	\$2,415	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$3,394	56.2%	\$895	\$430	\$382
City/Town Levy	999	16.5	263	197	289
School District Net Tax Capacity Levy	582	9.6	154	158	198
School District Referendum Market Value Levy	296	4.9	78	46	102
Miscellaneous District Levy	369	6.1	97	39	157
State Property Tax Levy	402	6.7	106	89	125
Total Levy	\$6,043	100.0%	\$1,594	\$959	\$1,253
Less Property Tax Credits	331		87	100	64
Net Property Taxes Payable	5,712		1,506	859	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$611,604		\$161,288	\$86,115	\$88,727
Referendum Market Valuation	115,153		\$30,367	51,090	76,870
Net Tax Capacity (NTC)	5,631		1,485	869	997
C. Average Local NTC Tax Rate	94.928				
Avg. Referendum Mkt. Value Tax Rate	0.257				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$2,269	45.3%	\$598	\$712	\$1,155
Sales/Use Tax (Calendar 2006)	887	17.7	234	576	713
Motor Vehicle Sales Tax (Calendar 2006)	422	8.4	111	105	102
Motor Vehicle Registration Tax (Calendar 2006)	366	7.3	96	92	93
Motor Fuels Tax (Calendar 2006)	524	10.5	138	152	123
Corporate Income Tax (Calendar 2005)	134	2.7	35	64	133
State General Property Tax (Payable 2006)	402	8.0	106	89	125
Total State Taxes	\$5,004	100.0%	\$1,320	\$1,790	\$2,444

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 (2005-2006)	\$33,483	62.3%	\$1,492	\$1,140	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	6,860	12.8	306	334	386
Minnesota Family Investment Program	40	0.1	2	4	7
General Assistance including GAMC	720	1.3	32	42	60
Social Services	4,140	7.7	184	213	219
Miscellaneous	252	0.5	11	15	22
Total	12,013	22.3	535	609	694
Highway Aid (Calendar 2006)					
County Aid	3,619	6.7	161	93	72
Municipal Aid	184	0.3	8	18	22
Township Aid	218	0.4	10	12	6
Total	4,021	7.5	179	123	100
Local Government Aid (Calendar 2006)	2,874	5.3	128	133	93
Disparity Reduction Aid (Calendar 2006)	47	0.1	2	4	4
County Program Aid (Payable 2006)	991	1.8	44	45	39
Community Corrections Funding (2006)	336	0.6	15	14	15
Total Aids	53,764	100.0	2,395	2,068	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,690	85.8	75	68	55
Agricultural Market Value Credit	279	14.2	12	8	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,969	100.0	88	76	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	598	57.2	27	24	36
Regular (Renters)	327	31.2	15	22	28
Targeting Refund	121	11.6	5	2	3
Total Property Tax Refunds	1,046	100.0	47	47	67
Total Aids/Credits	\$56,779	100.0%	\$2,530	\$2,191	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$8,056	40.2%	\$359	\$375	\$382
City/Town Levy	5,227	26.1	233	265	289
School District Net Tax Capacity Levy	3,183	15.9	142	176	198
School District Referendum Market Value Levy	1,806	9.0	80	81	102
Miscellaneous District Levy	716	3.6	32	25	157
State Property Tax Levy	1,050	5.2	47	86	125
Total Levy	\$20,038	100.0%	\$893	\$1,008	\$1,253
Less Property Tax Credits	1,969		88	76	64
Net Property Taxes Payable	18,069		805	932	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,806,439		\$80,483	\$76,820	\$88,727
Referendum Market Valuation	1,209,987		\$53,909	59,532	76,870
Net Tax Capacity (NTC)	17,274		770	814	997
C. Average Local NTC Tax Rate	99.057				
Avg. Referendum Mkt. Value Tax Rate	0.155				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$17,084	53.0%	\$761	\$895	\$1,155
Sales/Use Tax (Calendar 2006)	5,338	16.6	238	507	713
Motor Vehicle Sales Tax (Calendar 2006)	2,739	8.5	122	104	102
Motor Vehicle Registration Tax (Calendar 2006)	2,412	7.5	107	94	93
Motor Fuels Tax (Calendar 2006)	2,350	7.3	105	130	123
Corporate Income Tax (Calendar 2005)	1,260	3.9	56	103	133
State General Property Tax (Payable 2006)	1,050	3.3	47	86	125
Total State Taxes	\$32,232	100.0%	\$1,436	\$1,919	\$2,444

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 (2005-2006)	\$23,167	54.6%	\$1,702	\$1,301	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	9,571	22.6	703	490	386
Minnesota Family Investment Program	115	0.3	8	6	7
General Assistance including GAMC	739	1.7	54	54	60
Social Services	2,999	7.1	220	239	219
Miscellaneous	513	1.2	38	21	22
Total	13,937	32.9	1,024	810	694
Highway Aid (Calendar 2006)					
County Aid	2,091	4.9	154	109	72
Municipal Aid	0	0.0	0	7	22
Township Aid	179	0.4	13	10	6
Total	2,270	5.4	167	126	100
Local Government Aid (Calendar 2006)	1,731	4.1	127	84	93
Disparity Reduction Aid (Calendar 2006)	95	0.2	7	2	4
County Program Aid (Payable 2006)	863	2.0	63	39	39
Community Corrections Funding (2006)	335	0.8	25	17	15
Total Aids	42,398	100.0	3,114	2,378	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,001	81.5	74	71	55
Agricultural Market Value Credit	227	18.5	17	12	5
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	1,229	100.0	90	91	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	397	56.5	29	27	36
Regular (Renters)	292	41.5	21	18	28
Targeting Refund	14	2.0	1	2	3
Total Property Tax Refunds	703	100.0	52	47	67
Total Aids/Credits	\$44,330	100.0%	\$3,256	\$2,515	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$5,814	55.6%	\$427	\$470	\$382
City/Town Levy	2,065	19.8	152	269	289
School District Net Tax Capacity Levy	1,202	11.5	88	192	198
School District Referendum Market Value Levy	332	3.2	24	47	102
Miscellaneous District Levy	318	3.0	23	28	157
State Property Tax Levy	723	6.9	53	151	125
Total Levy	\$10,455	100.0%	\$768	\$1,158	\$1,253
Less Property Tax Credits	1,229		90	91	64
Net Property Taxes Payable	9,226		678	1,067	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$716,407		\$52,619	\$105,862	\$88,727
Referendum Market Valuation	494,196		\$36,298	63,015	76,870
Net Tax Capacity (NTC)	7,201		529	1,108	997
C. Average Local NTC Tax Rate	130.536				
Avg. Referendum Mkt. Value Tax Rate	0.067				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$7,088	34.5%	\$521	\$665	\$1,155
Sales/Use Tax (Calendar 2006)	6,918	33.7	508	577	713
Motor Vehicle Sales Tax (Calendar 2006)	1,685	8.2	124	109	102
Motor Vehicle Registration Tax (Calendar 2006)	1,420	6.9	104	95	93
Motor Fuels Tax (Calendar 2006)	1,785	8.7	131	157	123
Corporate Income Tax (Calendar 2005)	933	4.5	68	59	133
State General Property Tax (Payable 2006)	723	3.5	53	151	125
Total State Taxes	\$20,551	100.0%	\$1,509	\$1,814	\$2,444

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 (2005-2006)	\$26,692	58.8%	\$1,361	\$1,112	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	6,568	14.5	335	380	386
Minnesota Family Investment Program	95	0.2	5	4	7
General Assistance including GAMC	893	2.0	46	40	60
Social Services	3,485	7.7	178	225	219
Miscellaneous	251	0.6	13	16	22
Total	11,292	24.9	576	666	694
Highway Aid (Calendar 2006)					
County Aid	2,527	5.6	129	130	72
Municipal Aid	278	0.6	14	14	22
Township Aid	142	0.3	7	13	6
Total	2,948	6.5	150	158	100
Local Government Aid (Calendar 2006)	3,244	7.1	165	177	93
Disparity Reduction Aid (Calendar 2006)	28	0.1	1	4	4
County Program Aid (Payable 2006)	956	2.1	49	48	39
Community Corrections Funding (2006)	241	0.5	12	16	15
Total Aids	45,400	100.0	2,316	2,180	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	1,465	80.6	75	69	55
Agricultural Market Value Credit	228	12.5	12	11	5
Miscellaneous Credits	125	6.9	6	1	4
Total Property Tax Credits	1,818	100.0	93	80	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	477	53.7	24	20	36
Regular (Renters)	388	43.7	20	21	28
Targeting Refund	24	2.7	1	2	3
Total Property Tax Refunds	888	100.0	45	43	67
Total Aids/Credits	\$48,106	100.0%	\$2,454	\$2,303	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$8,433	45.7%	\$430	\$394	\$382
City/Town Levy	4,246	23.0	217	240	289
School District Net Tax Capacity Levy	2,951	16.0	150	135	198
School District Referendum Market Value Levy	1,328	7.2	68	62	102
Miscellaneous District Levy	338	1.8	17	26	157
State Property Tax Levy	1,170	6.3	60	77	125
Total Levy	\$18,465	100.0%	\$942	\$934	\$1,253
Less Property Tax Credits	1,818		93	80	64
Net Property Taxes Payable	16,647		849	854	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,563,413		\$79,746	\$83,435	\$88,727
Referendum Market Valuation	893,980		\$45,600	50,213	76,870
Net Tax Capacity (NTC)	15,100		770	833	997
C. Average Local NTC Tax Rate	105.745				
Avg. Referendum Mkt. Value Tax Rate	0.149				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$13,616	49.9%	\$695	\$808	\$1,155
Sales/Use Tax (Calendar 2006)	5,057	18.5	258	524	713
Motor Vehicle Sales Tax (Calendar 2006)	2,051	7.5	105	108	102
Motor Vehicle Registration Tax (Calendar 2006)	1,788	6.6	91	96	93
Motor Fuels Tax (Calendar 2006)	2,102	7.7	107	130	123
Corporate Income Tax (Calendar 2005)	1,488	5.5	76	79	133
State General Property Tax (Payable 2006)	1,170	4.3	60	77	125
Total State Taxes	\$27,271	100.0%	\$1,391	\$1,823	\$2,444

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 (2005-2006)	\$268,095	73.4%	\$1,175	\$1,268	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	39,111	10.7	171	367	386
Minnesota Family Investment Program	514	0.1	2	9	7
General Assistance including GAMC	3,635	1.0	16	69	60
Social Services	28,561	7.8	125	215	219
Miscellaneous	1,560	0.4	7	24	22
Total	73,381	20.1	322	685	694
Highway Aid (Calendar 2006)					
County Aid	6,541	1.8	29	25	72
Municipal Aid	5,602	1.5	25	28	22
Township Aid	109	0.0	0	0	6
Total	12,253	3.4	54	53	100
Local Government Aid (Calendar 2006)	2,428	0.7	11	61	93
Disparity Reduction Aid (Calendar 2006)	1	0.0	0	0	4
County Program Aid (Payable 2006)	6,708	1.8	29	31	39
Community Corrections Funding (2006)	2,204	0.6	10	14	15
Total Aids	365,070	100.0	1,600	2,113	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	9,567	97.2	42	45	55
Agricultural Market Value Credit	252	2.6	1	1	5
Miscellaneous Credits	19	0.2	0	0	4
Total Property Tax Credits	9,838	100.0	43	45	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	8,677	63.8	38	48	36
Regular (Renters)	4,689	34.5	21	34	28
Targeting Refund	239	1.8	1	4	3
Total Property Tax Refunds	13,605	100.0	60	86	67
Total Aids/Credits	\$388,513	100.0%	\$1,703	\$2,243	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$64,683	22.3%	\$284	\$356	\$382
City/Town Levy	71,714	24.7	314	333	289
School District Net Tax Capacity Levy	53,332	18.4	234	227	198
School District Referendum Market Value Levy	38,463	13.2	169	139	102
Miscellaneous District Levy	38,676	13.3	170	261	157
State Property Tax Levy	23,501	8.1	103	156	125
Total Levy	\$290,368	100.0%	\$1,273	\$1,472	\$1,253
Less Property Tax Credits	9,838		43	45	64
Net Property Taxes Payable	280,530		1,230	1,427	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$23,891,042		\$104,738	\$96,509	\$88,727
Referendum Market Valuation	23,393,843		\$102,558	95,387	76,870
Net Tax Capacity (NTC)	265,026		1,162	1,138	997
C. Average Local NTC Tax Rate	85.785				
Avg. Referendum Mkt. Value Tax Rate	0.169				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$356,403	59.7%	\$1,562	\$1,460	\$1,155
Sales/Use Tax (Calendar 2006)	125,487	21.0	550	857	713
Motor Vehicle Sales Tax (Calendar 2006)	24,863	4.2	109	98	102
Motor Vehicle Registration Tax (Calendar 2006)	23,904	4.0	105	92	93
Motor Fuels Tax (Calendar 2006)	24,880	4.2	109	107	123
Corporate Income Tax (Calendar 2005)	17,739	3.0	78	180	133
State General Property Tax (Payable 2006)	23,501	3.9	103	156	125
Total State Taxes	\$596,778	100.0%	\$2,616	\$2,950	\$2,444

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 (2005-2006)	\$16,135	52.7%	\$1,405	\$1,112	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	5,495	17.9	479	380	386
Minnesota Family Investment Program	25	0.1	2	4	7
General Assistance including GAMC	279	0.9	24	40	60
Social Services	2,642	8.6	230	225	219
Miscellaneous	158	0.5	14	16	22
Total	8,600	28.1	749	666	694
Highway Aid (Calendar 2006)					
County Aid	2,360	7.7	206	130	72
Municipal Aid	0	0.0	0	14	22
Township Aid	184	0.6	16	13	6
Total	2,544	8.3	222	158	100
Local Government Aid (Calendar 2006)	2,224	7.3	194	177	93
Disparity Reduction Aid (Calendar 2006)	11	0.0	1	4	4
County Program Aid (Payable 2006)	953	3.1	83	48	39
Community Corrections Funding (2006)	155	0.5	13	16	15
Total Aids	30,622	100.0	2,667	2,180	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	845	82.0	74	69	55
Agricultural Market Value Credit	186	18.0	16	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,030	100.0	90	80	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	123	41.4	11	20	36
Regular (Renters)	169	57.1	15	21	28
Targeting Refund	4	1.5	0	2	3
Total Property Tax Refunds	296	100.0	26	43	67
Total Aids/Credits	\$31,949	100.0%	\$2,783	\$2,303	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$5,760	56.4%	\$502	\$394	\$382
City/Town Levy	1,889	18.5	165	240	289
School District Net Tax Capacity Levy	1,300	12.7	113	135	198
School District Referendum Market Value Levy	595	5.8	52	62	102
Miscellaneous District Levy	173	1.7	15	26	157
State Property Tax Levy	504	4.9	44	77	125
Total Levy	\$10,220	100.0%	\$890	\$934	\$1,253
Less Property Tax Credits	1,030		90	80	64
Net Property Taxes Payable	9,189		800	854	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$942,061		\$82,061	\$83,435	\$88,727
Referendum Market Valuation	353,808		\$30,820	50,213	76,870
Net Tax Capacity (NTC)	8,568		746	833	997
C. Average Local NTC Tax Rate	106.443				
Avg. Referendum Mkt. Value Tax Rate	0.168				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$6,518	43.0%	\$568	\$808	\$1,155
Sales/Use Tax (Calendar 2006)	3,205	21.1	279	524	713
Motor Vehicle Sales Tax (Calendar 2006)	1,274	8.4	111	108	102
Motor Vehicle Registration Tax (Calendar 2006)	1,079	7.1	94	96	93
Motor Fuels Tax (Calendar 2006)	1,874	12.4	163	130	123
Corporate Income Tax (Calendar 2005)	703	4.6	61	79	133
State General Property Tax (Payable 2006)	504	3.3	44	77	125
Total State Taxes	\$15,158	100.0%	\$1,320	\$1,823	\$2,444

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 (2005-2006)	\$9,466	43.3%	\$1,401	\$1,121	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	3,696	16.9	547	457	386
Minnesota Family Investment Program	42	0.2	6	5	7
General Assistance including GAMC	233	1.1	34	48	60
Social Services	2,337	10.7	346	247	219
Miscellaneous	85	0.4	13	17	22
Total	6,393	29.2	946	774	694
Highway Aid (Calendar 2006)					
County Aid	3,407	15.6	504	157	72
Municipal Aid	0	0.0	0	15	22
Township Aid	338	1.5	50	16	6
Total	3,745	17.1	554	188	100
Local Government Aid (Calendar 2006)	1,427	6.5	211	126	93
Disparity Reduction Aid (Calendar 2006)	24	0.1	4	1	4
County Program Aid (Payable 2006)	702	3.2	104	54	39
Community Corrections Funding (2006)	103	0.5	15	15	15
Total Aids	21,859	100.0	3,235	2,279	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	481	64.8	71	69	55
Agricultural Market Value Credit	132	17.8	20	13	5
Miscellaneous Credits	130	17.5	19	18	4
Total Property Tax Credits	742	100.0	110	100	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	51	38.2	8	16	36
Regular (Renters)	72	53.9	11	19	28
Targeting Refund	11	7.9	2	1	3
Total Property Tax Refunds	134	100.0	20	37	67
Total Aids/Credits	\$22,735	100.0%	\$3,365	\$2,415	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$4,501	60.6%	\$666	\$430	\$382
City/Town Levy	1,131	15.2	167	197	289
School District Net Tax Capacity Levy	879	11.8	130	158	198
School District Referendum Market Value Levy	354	4.8	52	46	102
Miscellaneous District Levy	246	3.3	36	39	157
State Property Tax Levy	314	4.2	46	89	125
Total Levy	\$7,425	100.0%	\$1,099	\$959	\$1,253
Less Property Tax Credits	742		110	100	64
Net Property Taxes Payable	6,682		989	859	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$775,517		\$114,772	\$86,115	\$88,727
Referendum Market Valuation	217,229		\$32,149	51,090	76,870
Net Tax Capacity (NTC)	7,093		1,050	869	997
C. Average Local NTC Tax Rate	95.269				
Avg. Referendum Mkt. Value Tax Rate	0.163				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$4,472	45.3%	\$662	\$712	\$1,155
Sales/Use Tax (Calendar 2006)	1,358	13.8	201	576	713
Motor Vehicle Sales Tax (Calendar 2006)	804	8.1	119	105	102
Motor Vehicle Registration Tax (Calendar 2006)	690	7.0	102	92	93
Motor Fuels Tax (Calendar 2006)	1,853	18.8	274	152	123
Corporate Income Tax (Calendar 2005)	372	3.8	55	64	133
State General Property Tax (Payable 2006)	314	3.2	46	89	125
Total State Taxes	\$9,863	100.0%	\$1,460	\$1,790	\$2,444

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 (2005-2006)	\$44,851	47.5%	\$899	\$1,140	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	16,347	17.3	328	334	386
Minnesota Family Investment Program	171	0.2	3	4	7
General Assistance including GAMC	1,864	2.0	37	42	60
Social Services	10,862	11.5	218	213	219
Miscellaneous	699	0.7	14	15	22
Total	29,942	31.7	600	609	694
Highway Aid (Calendar 2006)					
County Aid	3,960	4.2	79	93	72
Municipal Aid	788	0.8	16	18	22
Township Aid	949	1.0	19	12	6
Total	5,698	6.0	114	123	100
Local Government Aid (Calendar 2006)	10,921	11.6	219	133	93
Disparity Reduction Aid (Calendar 2006)	70	0.1	1	4	4
County Program Aid (Payable 2006)	2,363	2.5	47	45	39
Community Corrections Funding (2006)	517	0.5	10	14	15
Total Aids	94,360	100.0	1,891	2,068	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	3,206	89.3	64	68	55
Agricultural Market Value Credit	321	9.0	6	8	5
Miscellaneous Credits	62	1.7	1	0	4
Total Property Tax Credits	3,589	100.0	72	76	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	1,268	48.6	25	24	36
Regular (Renters)	1,061	40.7	21	22	28
Targeting Refund	280	10.7	6	2	3
Total Property Tax Refunds	2,609	100.0	52	47	67
Total Aids/Credits	\$100,558	100.0%	\$2,015	\$2,191	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$15,408	36.9%	\$309	\$375	\$382
City/Town Levy	9,872	23.6	198	265	289
School District Net Tax Capacity Levy	4,832	11.6	97	176	198
School District Referendum Market Value Levy	6,815	16.3	137	81	102
Miscellaneous District Levy	736	1.8	15	25	157
State Property Tax Levy	4,117	9.9	83	86	125
Total Levy	\$41,780	100.0%	\$837	\$1,008	\$1,253
Less Property Tax Credits	3,589		72	76	64
Net Property Taxes Payable	38,190		765	932	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$3,196,594		\$64,056	\$76,820	\$88,727
Referendum Market Valuation	2,684,182		\$53,788	59,532	76,870
Net Tax Capacity (NTC)	34,472		691	814	997
C. Average Local NTC Tax Rate	89.486				
Avg. Referendum Mkt. Value Tax Rate	0.254				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$36,600	43.6%	\$733	\$895	\$1,155
Sales/Use Tax (Calendar 2006)	23,251	27.7	466	507	713
Motor Vehicle Sales Tax (Calendar 2006)	4,651	5.5	93	104	102
Motor Vehicle Registration Tax (Calendar 2006)	4,165	5.0	83	94	93
Motor Fuels Tax (Calendar 2006)	6,696	8.0	134	130	123
Corporate Income Tax (Calendar 2005)	4,517	5.4	91	103	133
State General Property Tax (Payable 2006)	4,117	4.9	83	86	125
Total State Taxes	\$83,998	100.0%	\$1,683	\$1,919	\$2,444

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 (2005-2006)	\$150,900	70.5%	\$1,314	\$1,273	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	25,629	12.0	223	253	386
Minnesota Family Investment Program	182	0.1	2	3	7
General Assistance including GAMC	3,610	1.7	31	38	60
Social Services	14,799	6.9	129	148	219
Miscellaneous	986	0.5	9	14	22
Total	45,206	21.1	394	456	694
Highway Aid (Calendar 2006)					
County Aid	6,463	3.0	56	48	72
Municipal Aid	2,019	0.9	18	16	22
Township Aid	589	0.3	5	4	6
Total	9,071	4.2	79	68	100
Local Government Aid (Calendar 2006)	4,359	2.0	38	71	93
Disparity Reduction Aid (Calendar 2006)	14	0.0	0	0	4
County Program Aid (Payable 2006)	3,653	1.7	32	38	39
Community Corrections Funding (2006)	910	0.4	8	12	15
Total Aids	214,113	100.0	1,865	1,919	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	6,301	89.1	55	57	55
Agricultural Market Value Credit	748	10.6	7	6	5
Miscellaneous Credits	20	0.3	0	0	4
Total Property Tax Credits	7,069	100.0	62	64	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	3,345	59.9	29	30	36
Regular (Renters)	1,947	34.8	17	22	28
Targeting Refund	296	5.3	3	2	3
Total Property Tax Refunds	5,588	100.0	49	53	67
Total Aids/Credits	\$226,770	100.0%	\$1,975	\$2,035	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$34,591	28.4%	\$301	\$348	\$382
City/Town Levy	32,669	26.8	285	260	289
School District Net Tax Capacity Levy	30,520	25.1	266	216	198
School District Referendum Market Value Levy	9,230	7.6	80	71	102
Miscellaneous District Levy	3,910	3.2	34	47	157
State Property Tax Levy	10,753	8.8	94	97	125
Total Levy	\$121,672	100.0%	\$1,060	\$1,040	\$1,253
Less Property Tax Credits	7,069		62	64	64
Net Property Taxes Payable	114,603		998	976	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$9,924,808		\$86,449	\$75,702	\$88,727
Referendum Market Valuation	8,836,721		\$76,971	67,614	76,870
Net Tax Capacity (NTC)	108,918		949	847	997
C. Average Local NTC Tax Rate	93.128				
Avg. Referendum Mkt. Value Tax Rate	0.107				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$119,827	50.3%	\$1,044	\$938	\$1,155
Sales/Use Tax (Calendar 2006)	59,522	25.0	518	595	713
Motor Vehicle Sales Tax (Calendar 2006)	12,301	5.2	107	103	102
Motor Vehicle Registration Tax (Calendar 2006)	11,410	4.8	99	94	93
Motor Fuels Tax (Calendar 2006)	17,922	7.5	156	143	123
Corporate Income Tax (Calendar 2005)	6,510	2.7	57	79	133
State General Property Tax (Payable 2006)	10,753	4.5	94	97	125
Total State Taxes	\$238,244	100.0%	\$2,075	\$2,048	\$2,444

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 (2005-2006)	\$14,371	46.6%	\$1,368	\$1,381	\$1,238
Human Services Aid (Calendar 2006)					
Medical Assistance	5,881	19.1	560	569	386
Minnesota Family Investment Program	21	0.1	2	3	7
General Assistance including GAMC	382	1.2	36	34	60
Social Services	2,837	9.2	270	267	219
Miscellaneous	202	0.7	19	19	22
Total	9,322	30.2	887	891	694
Highway Aid (Calendar 2006)					
County Aid	3,474	11.3	331	276	72
Municipal Aid	0	0.0	0	4	22
Township Aid	506	1.6	48	49	6
Total	3,981	12.9	379	330	100
Local Government Aid (Calendar 2006)	2,136	6.9	203	200	93
Disparity Reduction Aid (Calendar 2006)	92	0.3	9	15	4
County Program Aid (Payable 2006)	798	2.6	76	79	39
Community Corrections Funding (2006)	160	0.5	15	15	15
Total Aids	30,860	100.0	2,938	2,910	2,183
B. Property Tax Credits (Payable 2006)					
Homestead Market Value Credit	739	74.4	70	67	55
Agricultural Market Value Credit	255	25.6	24	22	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	994	100.0	95	89	64
C. Property Tax Refunds (05 filed 06)					
Regular (Homeowners)	154	50.9	15	12	36
Regular (Renters)	145	48.1	14	15	28
Targeting Refund	3	1.0	0	0	3
Total Property Tax Refunds	302	100.0	29	28	67
Total Aids/Credits	\$32,155	100.0%	\$3,061	\$3,027	\$2,313
II. Property Tax Data					
A. Property Tax Levy (Payable 2006)					
County Levy	\$5,982	53.9%	\$569	\$472	\$382
City/Town Levy	2,549	23.0	243	246	289
School District Net Tax Capacity Levy	1,548	14.0	147	137	198
School District Referendum Market Value Levy	343	3.1	33	47	102
Miscellaneous District Levy	254	2.3	24	28	157
State Property Tax Levy	418	3.8	40	59	125
Total Levy	\$11,095	100.0%	\$1,056	\$989	\$1,253
Less Property Tax Credits	994		95	89	64
Net Property Taxes Payable	10,101		962	900	1,190
B. Property Valuation (2005 Assessment)					
Market Valuation	\$1,029,130		\$97,966	\$91,136	\$88,727
Referendum Market Valuation	310,205		\$29,529	30,323	76,870
Net Tax Capacity (NTC)	8,926		850	821	997
C. Average Local NTC Tax Rate	114.872				
Avg. Referendum Mkt. Value Tax Rate	0.137				
III. Major State Taxes					
Individual Income Tax (2005 filed 2006)	\$6,813	45.4%	\$649	\$687	\$1,155
Sales/Use Tax (Calendar 2006)	2,890	19.2	275	330	713
Motor Vehicle Sales Tax (Calendar 2006)	1,314	8.8	125	113	102
Motor Vehicle Registration Tax (Calendar 2006)	1,138	7.6	108	98	93
Motor Fuels Tax (Calendar 2006)	1,530	10.2	146	142	123
Corporate Income Tax (Calendar 2005)	911	6.1	87	60	133
State General Property Tax (Payable 2006)	418	2.8	40	59	125
Total State Taxes	\$15,014	100.0%	\$1,429	\$1,490	\$2,444

Appendices

- A. **Education Aids** by Home County by School District, 2005/2006 School Year
- B. **Selected Taxes** That are Not Entirely Allocated to Minnesota Counties
- C. **2005 Personal Income** by County
- D. **2005 Personal Income, Taxes, and Aids/Credits** by Economic Development Region

Appendix A

Education Aids by Home County by School District 2005/2006 School Year*

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Aitkin	1	\$9,231,574	Brown	81	\$1,232,259	Clay	146	\$5,445,514
	2	3,012,913		84	5,281,006		150	6,797,948
	4	4,376,106		85	4,714,724		152	42,482,177
				88	16,950,662		914	2,519,031
	Total	16,620,593		charters	776,683		2164	9,269,830
Anoka	11	313,019,493		Total	28,955,334		Total	66,514,500
	12	49,312,153						
	13	24,469,660	Carlton	91	4,821,640	Clearwater	162	8,514,440
	14	20,308,343		93	4,590,671		2311	3,836,129
	15	42,862,723		94	19,153,315			
	16	33,113,032		95	2,570,520		Total	12,350,569
	charters	7,233,360		97	5,202,129			
	Total	490,318,764		99	7,884,512	Cook	166	4,717,030
				100	2,470,177		charters	527,332
Becker	22	19,682,535		Total	46,692,964		Total	5,244,362
	23	8,118,567						
	25	767,649	Carver	108	7,668,595	Cottonwood	173	4,160,855
	2889	4,581,705		110	20,668,720		177	7,614,486
				111	10,837,135		2898	4,623,033
	Total	33,150,456		112	63,557,935			
				charters	996,173		Total	16,398,374
Beltrami	31	37,582,938		Total	103,728,558			
	32	5,524,365				Crow Wing	181	51,511,478
	36	2,938,060					182	10,075,493
	38	15,318,162	Cass	113	7,604,497		186	10,299,824
	charters	2,940,491		115	11,501,581		charters	1,461,075
	Total	64,304,016		116	6,021,884			
				118	5,003,120		Total	73,347,870
				2174	8,615,140			
Benton	47	26,399,370		charters	453,230	Dakota	6	25,622,065
	51	11,485,511					191	79,909,860
				Total	39,199,452		192	40,805,423
	Total	37,884,881					194	77,295,075
Big Stone	62	4,084,002	Chippewa	129	12,150,844		195	3,050,784
	2888	3,606,114		2180	6,165,212		196	209,395,812
							197	35,731,198
	Total	7,690,116		Total	18,316,056		199	28,088,981
							200	38,126,298
Blue Earth	75	4,587,020	Chisago	138	26,764,473		charters	4,354,083
	77	50,989,024		139	6,670,856			
	2071	5,902,742		323	181,921		Total	542,379,579
	2135	9,458,935		2144	24,871,313			
	charters	985,501		charters	729,191	Dodge	203	6,542,562
	Total	71,923,222		Total	59,217,754		204	12,664,668
							2125	8,007,652
							Total	27,214,882

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

**Education Aids by Home County by School District
2005/2006 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Douglas	206	\$31,143,441	Hennepin	1	\$406,964,329	Kandiyohi	345	\$11,302,456
	207	2,234,859		270	69,613,277		347	34,264,586
	208	1,525,898		271	84,413,167		815	135,022
	213	5,019,683		272	70,645,426		Total	45,702,064
	charters	619,308		273	52,414,712			
	Total	40,543,189		276	56,245,594	Kittson	356	2,045,007
				277	17,048,610		2171	3,213,442
Faribault	2134	7,352,797		278	17,303,380		2358	2,647,566
	2860	10,127,004		279	175,091,013		Total	7,906,015
	Total	17,479,801		280	35,294,302			
				281	110,682,319	Koochiching	361	10,195,156
Fillmore	229	2,614,213		282	12,046,107		362	3,038,858
	238	2,338,997		283	35,497,754		363	4,237,666
	239	5,211,050		284	68,678,410		Total	17,471,680
	2137	6,033,168		286	14,771,805			
	2198	4,727,251		charters	67,333,811			
	Total	20,924,679		Total	1,294,044,016	Lac Qui Parle	371	1,082,297
			Houston	294	7,433,376		378	4,257,272
Freeborn	241	27,457,444		297	2,528,534		2853	7,963,224
	242	2,812,981		299	7,063,023		Total	13,302,793
	2886	3,095,665		300	10,917,959			
	Total	33,366,090		charters	910,940	Lake	381	11,968,017
				Total	28,853,832		Total	11,968,017
Goodhue	252	9,485,407	Hubbard	306	2,484,455	Lake of the Woods	390	5,358,355
	253	4,036,334		308	3,943,004		Total	5,358,355
	255	8,307,622		309	12,045,474			
	256	21,240,634		Total	18,472,933	LeSueur	391	2,927,644
	2172	6,663,823					392	4,603,130
	Total	49,733,820	Isanti	314	6,735,079		394	7,122,886
				911	35,533,952		2143	7,225,619
Grant	261	2,088,363		Total	42,269,031		2397	9,601,550
	264	1,282,588				charters		943,633
	2342	6,033,963					Total	32,424,462
	Total	9,404,914	Itasca	316	10,216,691			
				317	7,420,242	Lincoln	402	1,367,540
				318	27,889,953		403	1,507,555
				319	5,146,994		404	1,587,286
				charters	799,887		409	1,996,474
				Total	51,473,767		Total	6,458,855
			Jackson	330	2,695,715			
				2895	8,944,486			
				Total	11,640,201			
			Kanabec	332	12,930,713			
				333	4,693,098			
				Total	17,623,811			

**Education Aids by Home County by School District
2005/2006 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Lyon	411	\$752,916	Morrison	482	\$21,590,944	Otter Tail	542	\$3,820,261
	413	17,539,911		484	7,948,579		544	19,889,903
	414	3,354,043		485	4,925,807		545	2,993,748
	415	1,290,122		486	2,868,684		547	4,231,010
	417	5,754,222		487	3,177,466		548	7,856,348
	418	1,062,026					549	11,962,372
	2167	4,154,537		Total	40,511,480		550	3,458,278
	charters	982,114					553	5,361,849
			Mower	492	33,115,251	Pennington		
	Total	34,889,891		495	2,696,032		Total	59,573,769
McLeod				497	1,766,728			
	423	22,045,936		499	2,742,590		561	1,958,749
	424	3,350,674	Murray	500	4,622,415		564	15,877,668
	2859	12,914,833				Pine		
	2887	3,080,699		Total	44,943,016		Total	17,836,417
	charters	1,188,182		505	4,275,208		577	3,522,454
Mahnomen	Total	42,580,324		2169	5,622,996		578	12,455,035
			Nicollet				2165	7,512,439
	432	5,981,890		Total	9,898,204		2580	7,041,838
	435	5,374,780				Pipestone		
	charters	702,202		507	2,277,162		Total	30,531,766
	Total	12,058,872		508	14,166,234		581	2,253,684
Marshall			Nobles				584	1,190,198
	441	3,369,175		Total	16,443,396		2689	9,214,387
	447	2,094,552				Polk		
	2176	4,757,770		511	4,722,455		Total	12,658,269
	2856	3,376,151		513	1,423,699			
	Total	13,597,648		514	1,452,737		592	1,414,285
Martin			Norman	516	934,093		593	11,597,461
	458	3,106,314		518	18,184,778		595	12,274,390
	2448	6,440,849		charters	851,019		599	4,569,191
	2536	2,675,142		Total	27,568,781	Pope	600	2,221,323
	2752	14,500,157	Olmsted				601	5,276,344
	Total	26,722,462		2215	3,134,348		2609	3,816,192
Meeker				2527	2,713,809		Total	41,169,186
	463	6,110,946		2854	4,346,532	Ramsey		
	465	13,600,317		Total	10,194,689		611	809,464
	466	15,461,080	charters				2149	9,703,137
	2396	7,120,543		227	6,288,251		Total	10,512,601
	Total	42,292,886		531	11,089,374	Total		
Mille Lacs				533	8,805,101		621	79,866,708
	473	4,115,466		534	12,406,240		622	91,208,607
	477	22,586,721		535	120,348,871		623	49,552,221
	480	6,466,556		Total	162,388,058		624	65,405,517
	912	13,511,773					625	412,264,989
	Total	46,680,516					charters	51,276,104
						Total	Total	749,574,146

**Education Aids by Home County by School District
2005/2006 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Red Lake	627	\$1,968,145	St. Louis	695	\$5,717,759	Steele	756	\$5,203,023
	628	1,340,821		696	4,335,796		761	36,549,461
	630	3,679,363		698	3,540,810		763	4,791,091
				700	13,230,899		charters	433,997
	Total	6,988,329		701	18,335,169			
Redwood				704	11,745,800	Stevens	Total	46,977,572
	635	711,317		706	11,128,104		768	1,711,524
	640	3,062,246		707	1,246,300		769	7,633,812
	2754	3,212,886		709	82,511,254		771	1,688,197
	2884	4,152,851		712	4,494,518			
	2897	9,864,756		2142	20,056,223	Swift	Total	11,033,533
	charters	687,631		2154	9,231,119		775	4,555,530
	Total	21,691,687		2711	6,602,002		777	7,731,162
Renville			Scott	charters	10,358,235	Todd		
	2159	4,243,180		Total	202,533,988		Total	12,286,692
	2534	6,541,290					786	4,023,727
	2890	5,402,750		716	10,484,410		787	3,950,577
Rice				717	10,760,071		2170	11,808,901
	656	30,140,066		719	44,310,404	Traverse	2753	10,636,439
	659	28,528,671		720	41,017,563		2759	2,965,449
	charters	3,439,012		721	23,196,782		Total	33,385,093
	Total	62,107,749		Total	129,769,230	Wabasha		
Rock			Sherburne	726	17,108,644		801	1,371,779
	671	2,458,989		727	23,931,252		803	3,582,255
	2184	8,972,383		728	80,842,229	Wadena		
	Total	11,431,372		Total	121,882,125		Total	4,954,034
Roseau							806	3,482,034
	676	1,848,964		Sibley	2310	Wadena	810	7,479,834
	682	9,994,341			2365		811	4,687,283
	690	9,357,325		charters	762,658		813	9,712,977
	2683	4,460,760		Total	16,534,797		2805	8,120,636
	Total	25,661,390					Total	33,482,764
			Stearns	738	7,249,984			
				739	5,463,602		818	3,385,341
				740	11,007,130		820	4,734,925
				741	7,975,016		821	5,404,388
				742	81,031,027		2155	9,642,250
				743	8,417,103	Total		
				745	11,082,091			
				748	21,523,103			
				750	15,817,739	Total		
				2364	5,746,434			
				charters	1,514,610			
				Total	176,827,839			

Education Aids by Home County by School District
2005/2006 School Year

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Waseca	829	\$15,302,474	Watonwan	836	\$1,822,345	Wright	876	\$13,122,631
	2168	6,694,849		837	4,436,741		877	39,489,977
	2835	4,257,593		840	9,875,904		879	14,574,738
	charters	437,200					881	6,759,483
	Total	26,692,116		Total	16,134,990		882	27,345,768
Washington	831	54,095,352	Wilkin	846	6,261,701		883	11,680,461
	832	21,706,128		850	1,896,234		885	30,021,404
	833	119,492,550		852	1,307,797		2687	7,167,492
	834	64,794,992		Total	9,465,732		charters	737,679
	charters	8,006,105					Total	150,899,633
	Total	268,095,127	Winona	857	5,515,438	Yellow Medicine	891	4,601,968
				858	6,869,949		2190	8,529,647
				861	30,697,854		charters	1,239,645
				charters	1,767,323		Total	14,371,260
				Total	44,850,564			

State Total: \$6,477,912,746

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**	\$6,042,334,724	95.8%	\$261,775,651	4.2%	\$6,304,110,375
Sales/Use Tax**	\$3,729,834,352	84.2%	\$701,410,218	15.8%	\$4,431,244,570
Total	\$9,772,169,076	91.0%	\$963,185,869	9.0%	10,735,354,945

* Percents added across equal 100 percent.

** Income tax paid by nonresidents is not allocated to Minnesota counties. See page 66 for discussion of estimated sales/use tax amounts not allocated to Minnesota counties.

Appendix C

2005 Personal Income by County¹⁵

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	\$390	\$24,114	\$29,924
Anoka	11,279	34,811	43,778
Becker	924	28,981	28,329
Beltrami	1,093	25,494	25,187
Benton	1,101	28,602	29,412
Big Stone	160	29,228	28,468
Blue Earth	1,819	31,348	30,724
Brown	814	30,669	30,724
Carlton	888	26,104	29,924
Carver	3,749	44,171	43,778
Cass	844	29,185	26,286
Chippewa	388	30,319	28,468
Chisago	1,483	30,016	27,226
Clay	1,470	27,306	28,329
Clearwater	190	22,436	25,187
Cook	171	31,897	29,924
Cottonwood	365	30,875	30,537
Crow Wing	1,627	27,152	26,286
Dakota	15,878	41,392	43,778
Dodge	631	32,191	32,670
Douglas	1,058	30,116	28,329
Faribault	504	32,504	30,724
Fillmore	616	28,832	32,670
Freeborn	909	28,466	32,670
Goodhue	1,530	33,559	32,670
Grant	162	26,574	28,329
Hennepin	55,452	49,539	43,778
Houston	611	30,659	32,670
Hubbard	494	26,186	25,187
Isanti	1,108	29,425	27,226
Itasca	1,172	26,404	29,924
Jackson	339	30,337	30,537
Kanabec	403	24,862	27,226
Kandiyohi	1,321	32,054	30,196
Kittson	133	27,771	28,896
Koochiching	412	29,624	29,924
Lac qui Parle	227	29,817	28,468
Lake	361	32,368	29,924
Lake of the Woods	108	24,431	25,187
LeSueur	819	29,811	30,724

¹⁵ Unlike the remainder of the report, 2005 population was used in this table and in the maps on pages 114 and 115 to better reflect 2005 per capita income.

	Personal Income (millions)	County Per Capita Personal Income	Economic Development Region Per Capita Personal Income
Lincoln	\$178	\$29,349	\$30,537
Lyon	785	32,082	30,537
McLeod	1,124	30,677	30,196
Mahnomen	123	24,138	25,187
Marshall	268	26,878	28,896
Martin	685	32,595	30,724
Meeker	667	28,552	30,196
Mille Lacs	615	23,964	27,226
Morrison	833	25,393	26,286
Mower	1,194	30,784	32,670
Murray	269	30,359	30,537
Nicollet	982	31,844	30,724
Nobles	608	29,630	30,537
Norman	192	27,414	28,896
Olmsted	5,304	39,237	32,670
Otter Tail	1,598	27,724	28,329
Pennington	458	33,634	28,896
Pine	677	23,768	27,226
Pipestone	298	31,594	30,537
Polk	855	27,458	28,896
Pope	339	30,168	28,329
Ramsey	20,232	40,880	43,778
Red Lake	101	23,385	28,896
Redwood	464	28,987	30,537
Renville	450	26,868	30,196
Rice	1,643	26,952	32,670
Rock	293	30,824	30,537
Roseau	517	31,319	28,896
St. Louis	6,247	31,682	29,924
Scott	4,195	35,009	43,778
Sherburne	2,253	27,557	29,412
Sibley	419	27,475	30,724
Stearns	4,232	29,669	29,412
Steele	1,129	31,583	32,670
Stevens	284	28,888	28,329
Swift	272	24,049	28,468
Todd	565	22,967	26,286
Traverse	104	27,179	28,329
Wabasha	705	31,759	32,670
Wadena	334	24,467	26,286
Waseca	544	28,156	30,724
Washington	9,474	42,979	43,778
Watsonwan	333	29,650	30,724
Wilkin	188	27,642	28,329
Winona	1,428	28,985	32,670
Wright	3,403	30,731	29,412
Yellow Medicine	309	29,607	28,468
Metro	\$120,258	\$43,778	
Nonmetro	\$70,918	\$29,725	
Statewide	\$191,175	\$37,246	

Appendix D

Personal Income, Taxes, and Aids/Credits by Economic Development Region

Personal income by county is estimated by the Bureau of Economic Analysis, and is defined as “the sum of wage and salary disbursements, other labor income, proprietors’ income with inventory valuation and capital consumption adjustments, rental income of persons with capital consumption adjustment, personal dividend income, personal interest income, and transfer payments to persons, less personal contributions for social insurance.” Per capita amounts for personal income, taxes, and aids/credits in this appendix are calculated using 2006 population, so that the tax and aids/credits per capita amounts match the amounts shown on tables throughout the report. This means that the per capita amounts for personal income in this appendix do not match the amounts shown in Appendix C, or on the maps on pages 114 and 115, which are calculated using 2005 population.

		Per Capita (2006 Population)		
		Personal Income	Taxes	Aids/Credits
Northern Regions	Northwest (1)	\$29,016	\$1,672	\$3,042
	Headwaters (2)	25,137	1,539	2,928
	Arrowhead (3)	30,019	1,988	2,675
	West Central (4)	28,014	1,790	2,415
	Five (5)	26,090	1,814	2,515
	East Central (7E)	26,891	1,606	2,237
Southern Regions	Six East (6E)	29,995	1,859	2,396
	Upper MN Valley (6W)	28,405	1,490	3,027
	Central Minnesota (7W)	28,689	2,048	2,035
	Southwest (8)	30,461	1,616	2,729
	Nine (9)	30,375	1,823	2,303
	Southeastern MN (10)	32,271	1,919	2,191
Total Nonmetro		\$29,435	\$1,852	\$2,395
Total Metro		\$42,618	\$2,950	\$2,243
State Total		\$36,546	\$2,628	\$2,313