
December 2010

Major State Aids and Taxes
A Comparative Analysis

2008 Update

Research Department
Minnesota House of Representatives

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

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Introduction

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

- **Major State Aids** including education aid, human services aid, highway aid, local government aid (LGA), disparity reduction aid (DRA), 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 2008 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. 2008 population is used to calculate per capita amounts throughout this report, even if 2007 is the most recent year for which data for a particular aid or tax is available.

Note on population: The 2008 population estimates used in this report are from the Minnesota State Demographer.

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.

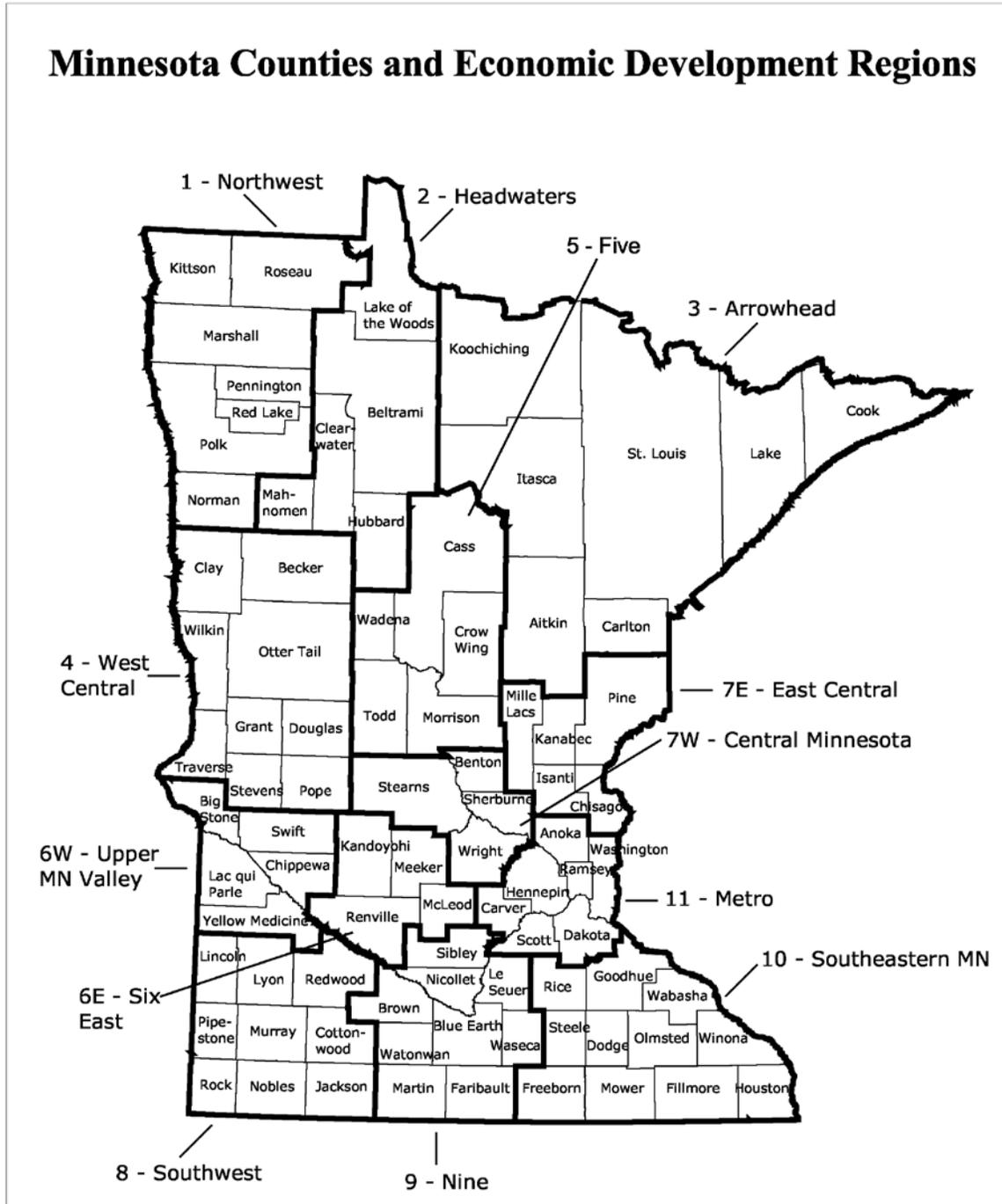
All maps are on a per capita basis for comparability among counties. For some aids and taxes, however, other measures would probably be more appropriate. For example, a measure incorporating per pupil units could provide insight into the distribution of education aid. Construction of such measures on 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 last 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 2008 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 2007 or 2008.

<u>County name</u>	<u>Population</u>	<u>% State Total</u>	<u>County Name</u>	<u>Population</u>	<u>% State Total</u>
Aitkin	16,054	0.3%	Martin	20,637	0.4%
Anoka	332,751	6.3	Meeker	23,141	0.4
Becker	32,302	0.6	Mille Lacs	26,397	0.5
Beltrami	43,861	0.8	Morrison	32,831	0.6
Benton	39,805	0.8	Mower	38,080	0.7
Big Stone	5,466	0.1	Murray	8,526	0.2
Blue Earth	60,393	1.1	Nicollet	32,024	0.6
Brown	26,155	0.5	Nobles	20,386	0.4
Carlton	34,128	0.6	Norman	6,789	0.1
Carver	89,615	1.7	Olmsted	141,326	2.7
Cass	28,654	0.5	Otter Tail	56,875	1.1
Chippewa	12,512	0.2	Pennington	13,694	0.3
Chisago	50,384	1.0	Pine	28,328	0.5
Clay	55,900	1.1	Pipestone	9,364	0.2
Clearwater	8,247	0.2	Polk	30,854	0.6
Cook	5,437	0.1	Pope	11,073	0.2
Cottonwood	11,222	0.2	Ramsey	517,398	9.8
Crow Wing	61,739	1.2	Red Lake	4,111	0.1
Dakota	398,487	7.5	Redwood	15,680	0.3
Dodge	19,774	0.4	Renville	16,308	0.3
Douglas	36,151	0.7	Rice	62,898	1.2
Faribault	14,784	0.3	Rock	9,459	0.2
Fillmore	20,940	0.4	Roseau	16,010	0.3
Freeborn	31,187	0.6	St. Louis	195,797	3.7
Goodhue	46,018	0.9	Scott	128,500	2.4
Grant	5,993	0.1	Sherburne	87,894	1.7
Hennepin	1,169,151	22.1	Sibley	15,098	0.3
Houston	19,561	0.4	Stearns	146,989	2.8
Hubbard	18,823	0.4	Steele	36,735	0.7
Isanti	39,059	0.7	Stevens	9,693	0.2
Itasca	44,379	0.8	Swift	11,312	0.2
Jackson	10,842	0.2	Todd	24,065	0.5
Kanabec	16,311	0.3	Traverse	3,724	0.1
Kandiyohi	41,689	0.8	Wabasha	22,205	0.4
Kittson	4,615	0.1	Wadena	13,532	0.3
Koochiching	13,302	0.3	Waseca	19,456	0.4
Lac Qui Parle	7,321	0.1	Washington	234,348	4.4
Lake	10,970	0.2	Watsonwan	11,286	0.2
Lake of the Woods	3,999	0.1	Wilkin	6,565	0.1
Le Sueur	28,022	0.5	Winona	50,209	0.9
Lincoln	5,882	0.1	Wright	119,335	2.3
Lyon	24,865	0.5	Yellow Medicine	10,272	0.2
McLeod	37,289	0.7			
Mahnomen	5,085	0.1			
Marshall	9,648	0.2			
			METRO	2,870,250	54.3%
			NONMETRO	2,417,726	45.7%
			STATE TOTAL	5,287,976	100.0%



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

Major State Aids

Education Aid

Program Description

Education aid is the total amount of state aid paid to school districts for all K-12 educational purposes. This amount includes state aid for general education, special education, transportation, community education, capital expenditure, secondary vocational, and other miscellaneous programs. About 83 percent of the total aid (including aid to charter schools) is general education aid.

Aid Amount and Reporting

2007/2008 Education Aid: \$6.7 billion

The total education aid for the 2007/2008 school year is \$6,732,188,482. 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 \$276,198,176 that went to the 143 charter schools operating in the 2007/2008 school year.

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 \$21.5 million that went to colleges participating in the postsecondary enrollment options (PSEO) program in 2007/2008, and also does not include lesser amounts spent on intermediate school districts and educational cooperative districts,¹ and other providers.²

¹ An intermediate school district is an educational cooperative authorized by statute and voluntarily created by participating school districts. Intermediate school districts offer special education services, vocational services, alternative learning programs, and administrative services for member school districts. In 2007/2008, intermediate school districts #287 and #916 received \$17.8 million in education aid, and cooperative school organizations received \$32.0 million in aid. Some education aid amounts are paid directly to intermediate districts and cooperative school organizations that were previously paid to school districts and then transferred to the cooperative organizations. Beginning in the 2007/2008 school year, some special education aid began to be paid directly to intermediate districts, rather than paid through school districts, resulting in less aid to school districts and more to intermediate districts.

² In 2007/2008, \$1.5 million in aid went to four tribal contract schools, \$3.1 million to the Faribault Academies for the deaf and blind, and \$6.2 million to nonprofits operating adult basic education.

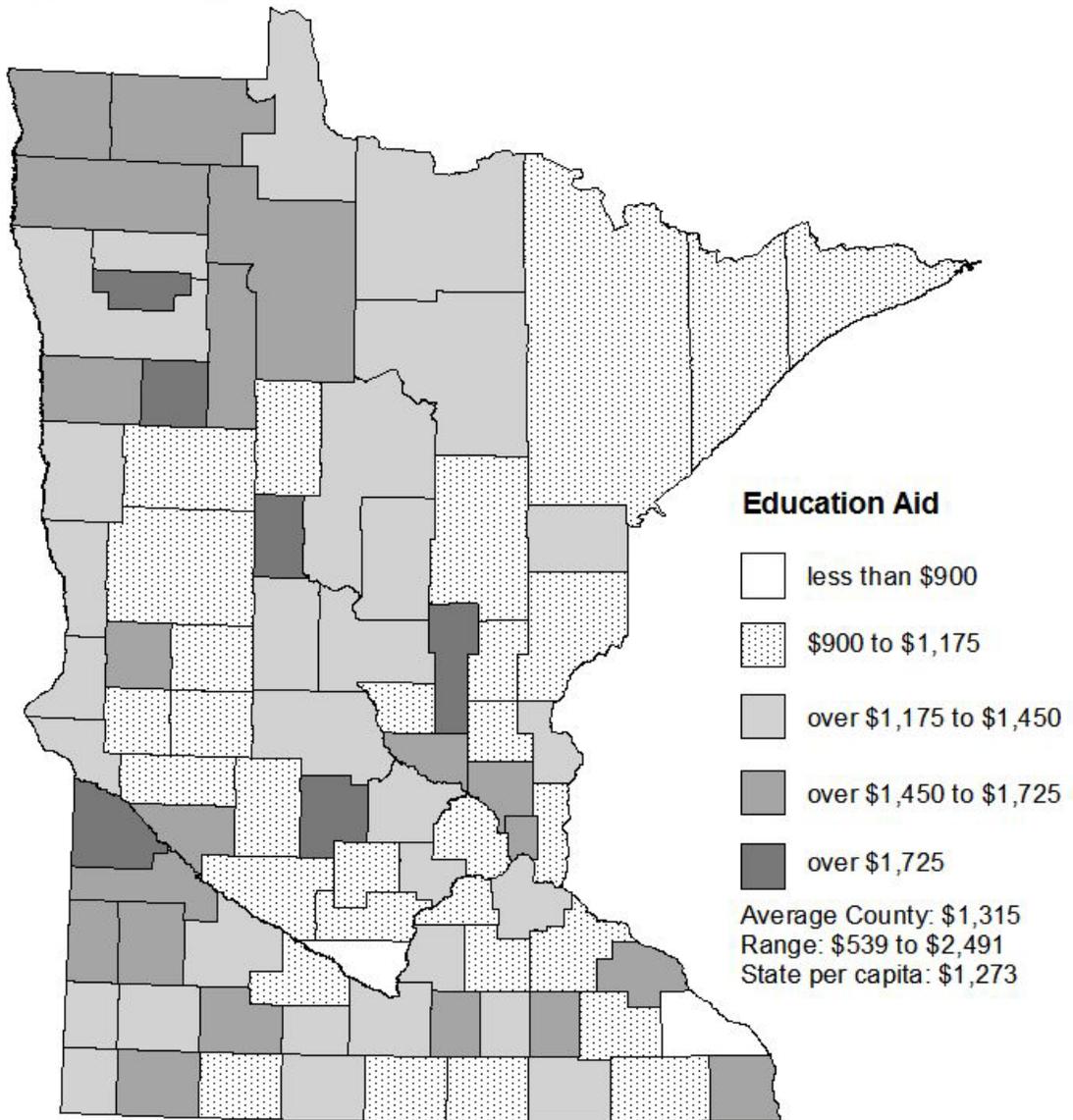
Recent Law Changes

The state aid share of school district revenue that is promised to the school district through Minnesota's school finance formulas is called the "aid entitlement." This report shows the school state aid entitlement amounts for each district (these are listed in Appendix A). The amount actually paid to school districts by the state during each fiscal year is called the "appropriation." Since school districts use the accrual method of accounting, the full amount of the aid entitlement owed to the district for a fiscal year is booked by the school district as revenue for that year, regardless of when the state aid is actually received. The state, on the other hand, uses a cash-based system of accounting. As a result, the "cost" to the state of school aid is only the actual appropriation for a particular school year, not the aid entitlement.

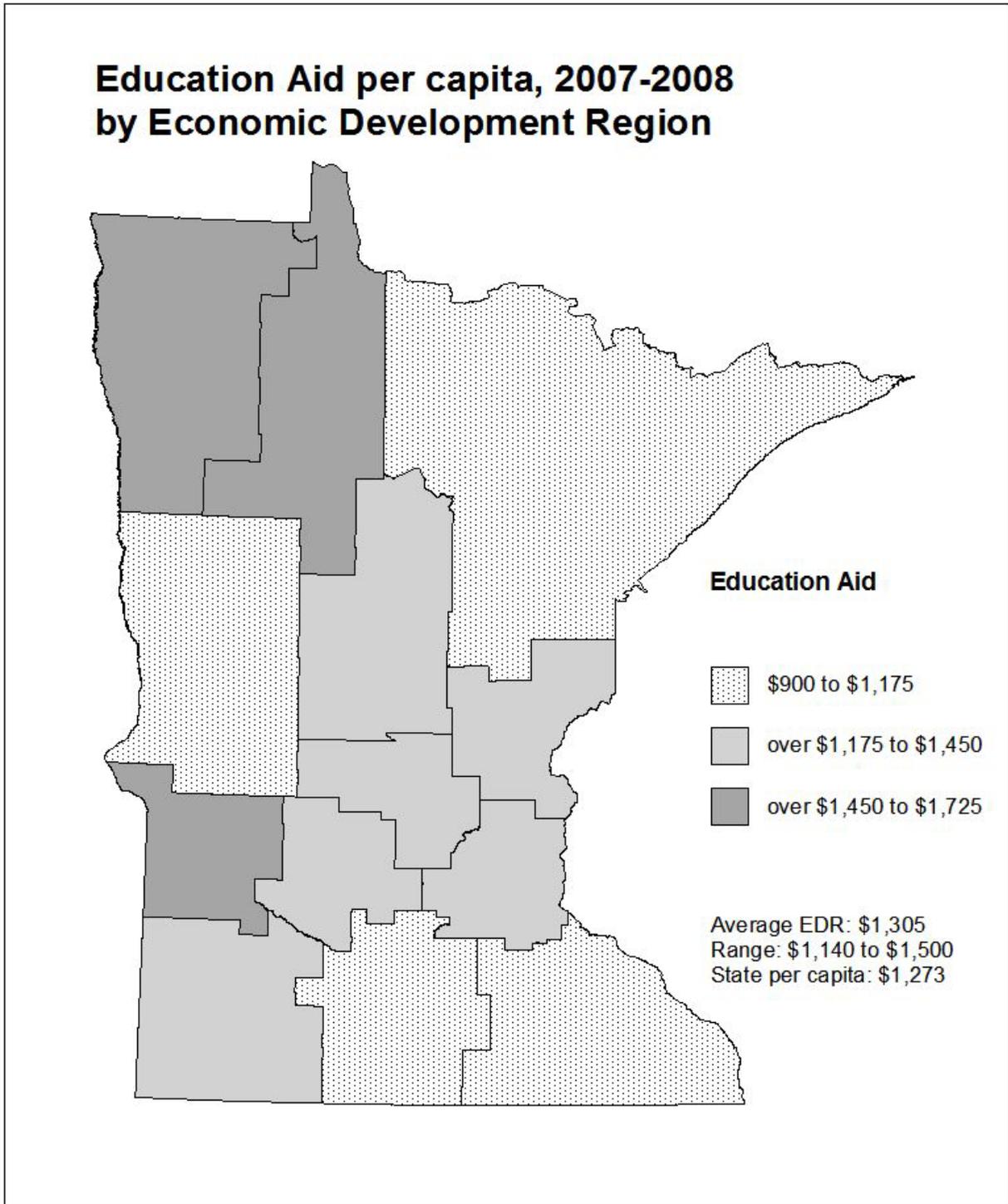
Payment shifts have been used to address state budget shortfalls since the early 1980s. Beginning in fiscal year 2010, the school aid payment shifts are reinstated and a portion of school aid payments are delayed until the following fiscal year. The effects of the property tax recognition shift and the aid payment percentage shift are considerable. For state fiscal year 2011, the combined effect of the shifts saves the state general fund about \$1.9 billion by deferring a portion of the payment for school aids into the following fiscal year.

The amounts of school aid shown in this document are the state aid entitlements (the amount of state aid received by the school district for the relevant fiscal year). The property tax recognition shift and the aid payment shift have no effect on the amounts shown in this report.

Education Aid per capita, 2007-2008 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.



The Past Five Years of Education Aid

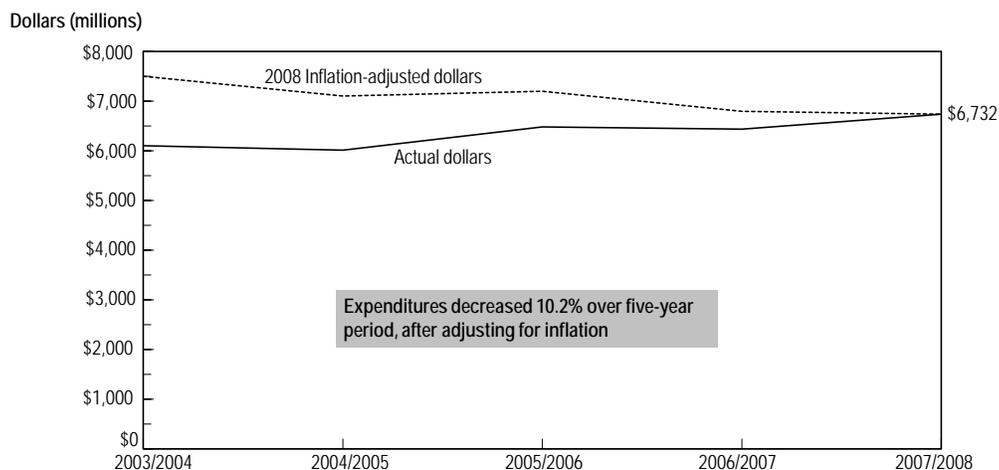
The table below shows the distribution of education aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of education aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Education Aid: 2003/2004 School Year to 2007/2008 School Year

Current dollars, in thousands

	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008	5-Yr. Chg.
State	\$6,102,439	\$6,008,542	\$6,477,913	\$6,433,214	\$6,732,188	10%
Northern Regions						
Northwest (1)	121,086	118,288	123,354	125,510	128,568	6
Headwaters (2)	112,201	110,056	112,545	114,715	118,898	6
Arrowhead (3)	351,934	342,529	352,005	355,756	367,635	4
West Central (4)	240,768	233,642	245,153	244,084	249,886	4
Five (5)	204,520	199,589	209,611	205,574	215,081	5
East Central (7E)	187,014	184,157	196,323	198,441	207,447	11
Southern Regions						
Six East (6E)	141,417	139,025	146,762	146,529	150,367	6
Upper MN Valley (6W)	66,332	64,976	65,967	65,963	68,467	3
Central MN (7W)	447,079	446,844	487,494	497,519	524,876	17
Southwest (8)	149,473	147,877	152,636	153,870	161,537	8
Nine (9)	244,834	239,963	253,311	249,899	259,783	6
Southeastern MN (10)	525,640	517,838	554,843	549,632	573,092	9
Total Nonmetro	\$2,792,299	\$2,744,784	\$2,900,003	\$2,907,490	\$3,025,636	8%
Metro Region						
Hennepin County	1,210,541	1,181,507	1,294,044	1,263,440	1,338,696	11
Ramsey County	714,619	693,573	749,574	738,379	765,734	7
Remaining Metro	1,384,981	1,388,678	1,534,291	1,523,905	1,602,123	16
Total Metro	\$3,310,140	\$3,263,759	\$3,577,909	\$3,525,724	\$3,706,552	12%

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

2008 Human Services Aid: \$4.2 billion

The state's share of the human services expenditures for calendar year 2008 is \$4,195,990,896. The statewide amounts by program are listed below.

Type of Program	Amount	Percent
Medical Assistance	\$2,351,674,202	56.0%
Minnesota Family Investment Program (MFIP)	91,304,041	2.2
General Assistance (GA)	43,728,710	1.0
General Assistance Medical Care (GAMC)	254,770,370	6.1
Social Services (including CSSA)	1,324,174,638	31.6
Miscellaneous:		
Minnesota Supplemental Assistance	31,188,446	0.7
Group Residential Housing	93,702,188	2.2
Food Stamp Delivery	345,720	0.0
Title IV Child Support	5,102,581	0.1
Total	\$4,195,990,896	100.0%

State MFIP spending shown in this report is before offsetting any current year child support collections applied against current and prior years' MFIP payments. In calendar year 2008, MFIP spending in Minnesota totaled \$307.3 million (\$217.9 million federal, \$91.3 million state, \$25.8 million county), and offsetting child support collections totaled \$60.2 million.

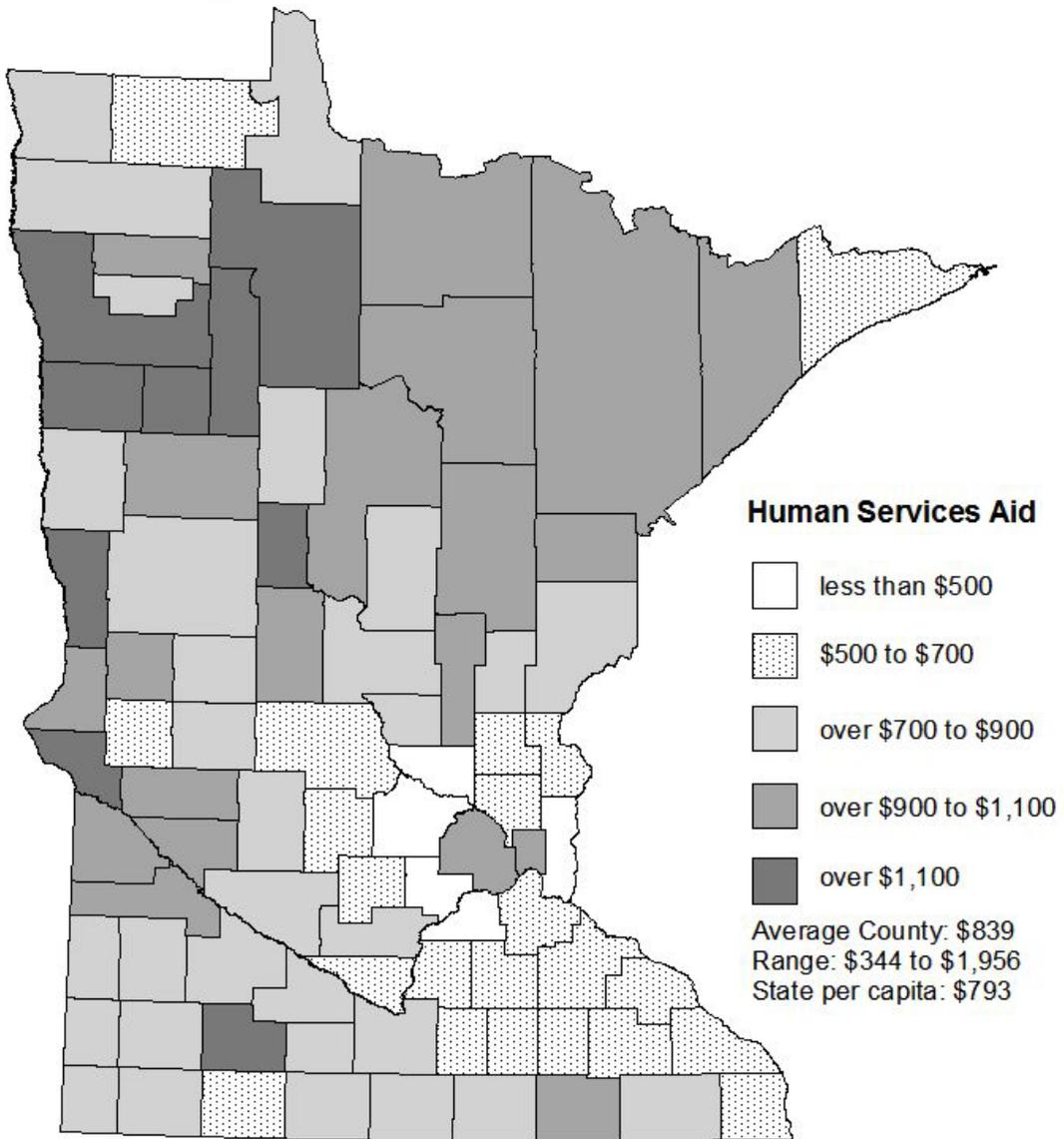
The human services amounts are not available by county in two cases:

- 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 \$34.2 million and for the Human Service Board, \$31.5 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, 2008 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.

The Past Five Years of Human Services Aid

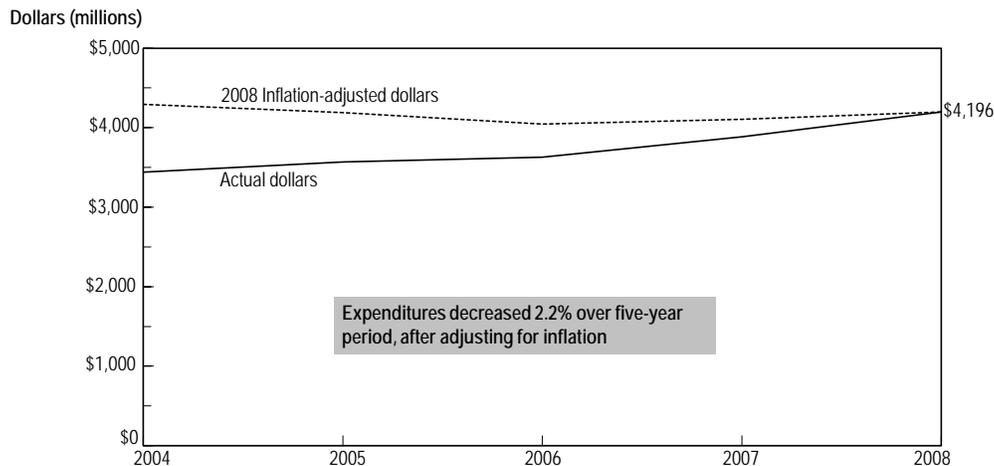
The table below shows the distribution of human services aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of human services aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Human Services Aid: 2004 to 2008

Current dollars, in thousands

	2004	2005	2006	2007	2008	5-Yr. Chg. Aid
State	\$3,439,796	\$3,569,114	\$3,628,654	\$3,885,199	\$4,195,991	22%
Northern Regions						
Northwest (1)	72,014	77,549	76,485	80,716	84,113	17
Headwaters (2)	74,439	79,759	82,745	89,418	102,773	38
Arrowhead (3)	294,589	303,236	300,442	315,905	334,445	14
West Central (4)	162,025	167,998	169,266	177,641	188,208	16
Five (5)	122,578	128,040	130,471	136,870	142,988	17
East Central (7E)	92,866	97,912	101,407	105,911	115,107	24
Southern Regions						
Six East (6E)	77,331	79,564	79,626	83,889	90,095	17
Upper MN Valley (6W)	41,877	43,299	42,565	44,237	46,573	11
Central MN (7W)	160,696	169,766	174,751	188,726	206,985	29
Southwest (8)	87,218	89,223	89,362	95,136	99,425	14
Nine (9)	142,173	148,406	151,695	157,874	166,950	17
Southeastern MN (10)	286,293	295,258	296,339	315,931	337,458	18
Total Nonmetro	\$1,614,099	\$1,680,011	\$1,695,154	\$1,792,253	\$1,915,122	19%
Metro Region						
Hennepin County	938,414	951,760	976,365	1,053,404	1,134,009	21
Ramsey County	449,522	473,288	477,120	507,261	556,440	24
Remaining Metro	437,762	464,057	480,014	532,281	590,419	35
Total Metro	\$1,825,697	\$1,889,104	\$1,933,499	\$2,092,946	\$2,280,869	25%

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 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 (from a portion of the motor fuels tax, motor vehicle registration tax, and motor vehicle sales tax revenues) and proceeds from state bonds.

Aid Amount and Reporting

2008 Highway Aid: \$531.6 million

The total state highway aid paid in calendar year 2008 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	\$363,874,873	County	\$385,256,912
	County Bridge Bond Funding	<u>21,382,039</u>		
Municipal Aid	Municipal State Aid	\$114,398,269	Municipal	\$117,091,568
	Municipal Bridge Bond Funding	<u>2,693,299</u>		
Township Aid	Town Road Account	\$19,706,629	Township	\$29,245,279
	Town Bridge Account ³	7,236,533		
	Town Bridge Bond Funding	<u>2,302,117</u>		
		Total Highway Aid		\$531,593,760

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 2008, there were allotments of approximately \$15.7 million in the county turnback account and \$5.9 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 \$17.7 million were made to the counties and \$2.9 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.

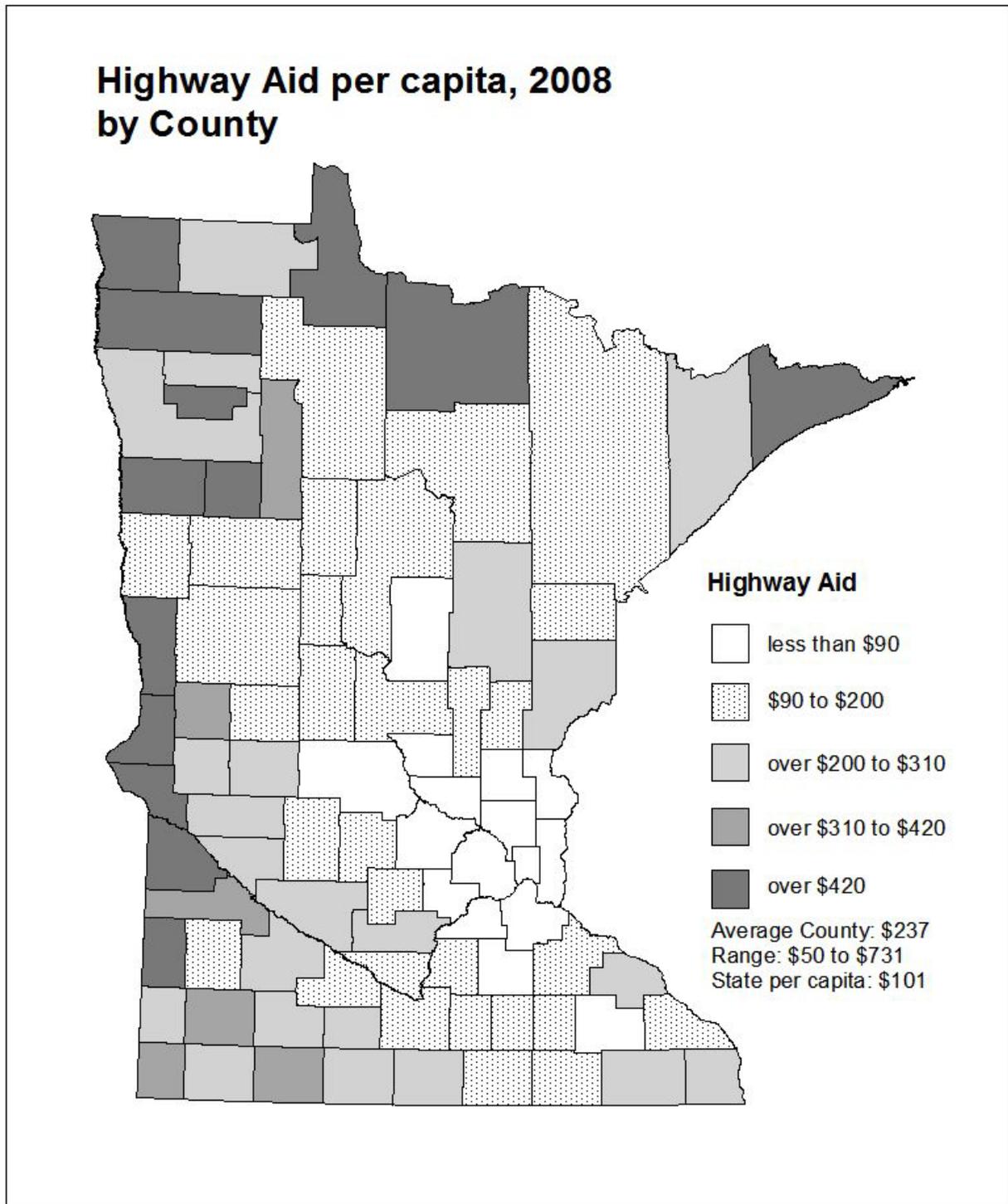
Highway aid data was obtained from the Department of Transportation.

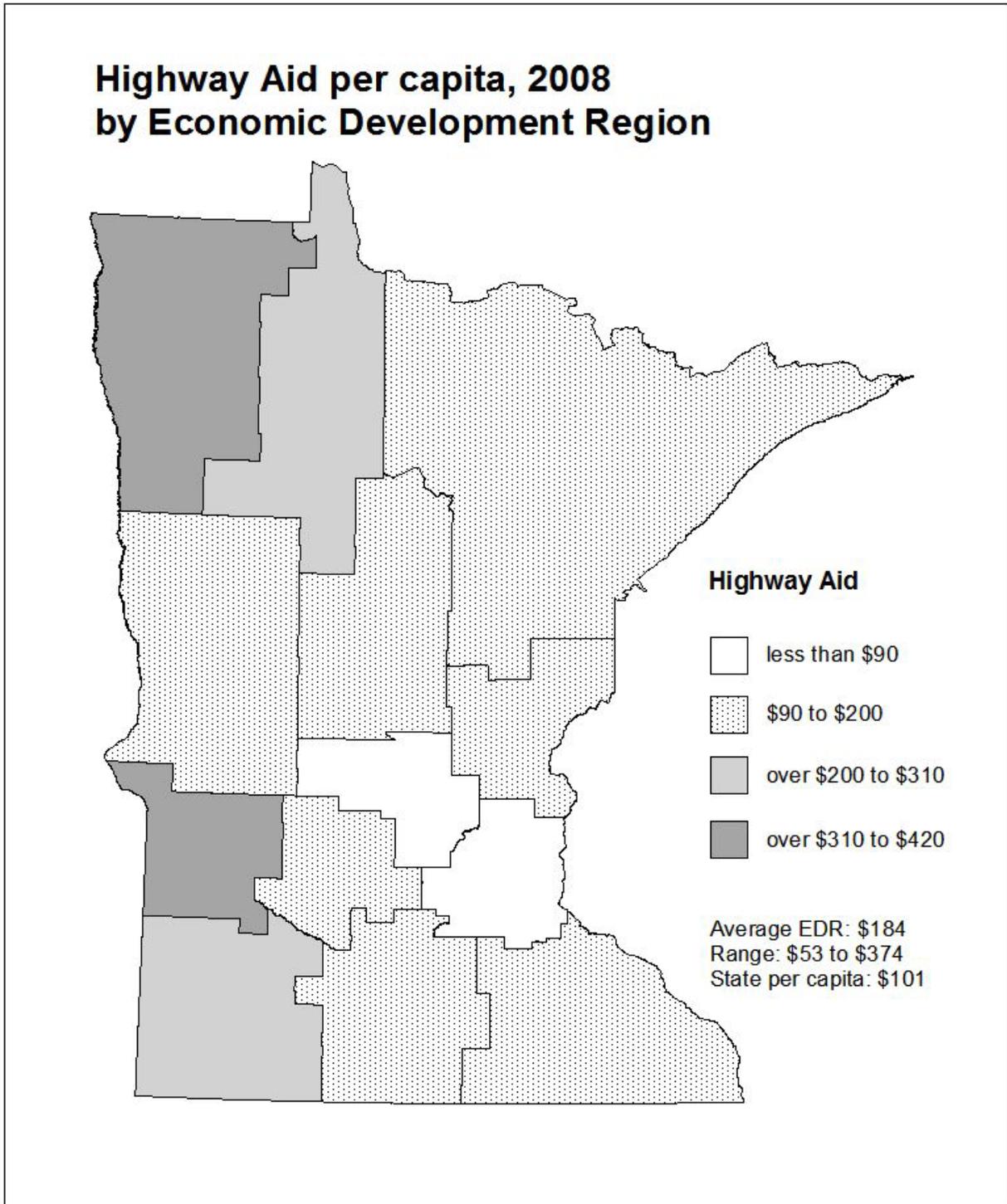
Recent Law Changes

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.

Also in 2008, the legislature modified the mechanism for distributing aid to counties by establishing a second formula to allocate a portion of Highway User Tax Distribution Fund revenues.





The Past Five Years of Highway Aid

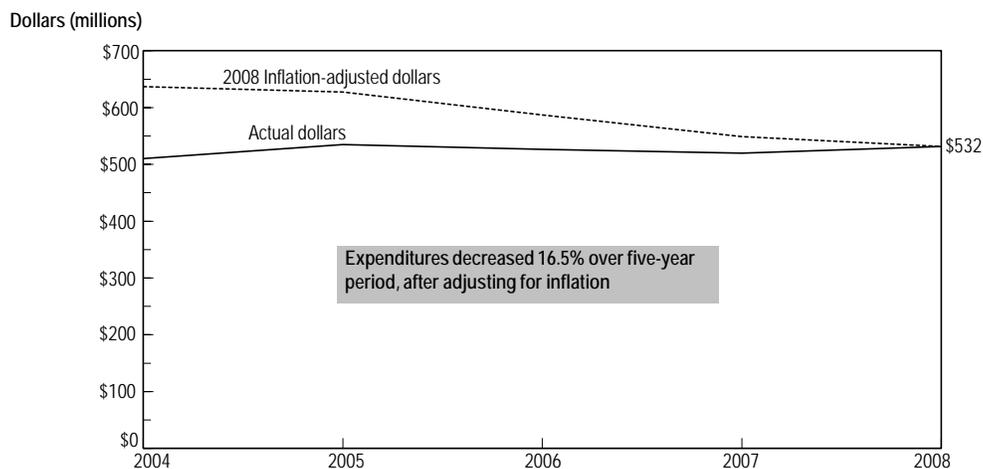
The table below shows the distribution of highway aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of highway aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Highway Aid: 2004 to 2008 Current dollars, in thousands

	2004	2005	2006*	2007	2008	5-Yr. Chg. Aid
State	\$510,444	\$534,716	\$526,472	\$519,681	\$531,594	4%
Northern Regions						
Northwest (1)	30,543	31,674	31,654	30,938	32,070	5
Headwaters (2)	16,505	16,665	16,753	16,532	16,974	3
Arrowhead (3)	53,051	52,498	56,570	52,638	53,740	1
West Central (4)	38,818	41,638	39,757	39,563	41,316	6
Five (5)	21,535	20,795	20,251	21,015	22,015	2
East Central (7E)	19,092	19,385	19,786	18,839	19,386	2
Southern Regions						
Six East (6E)	17,670	17,443	17,676	17,548	18,115	3
Upper MN Valley (6W)	15,162	15,232	15,444	16,185	15,400	2
Central MN (7W)	24,752	41,034	26,086	26,874	28,763	16
Southwest (8)	33,031	33,800	33,652	33,573	33,306	1
Nine (9)	35,907	38,045	38,953	37,444	38,688	8
Southeastern MN (10)	57,769	57,882	60,586	61,414	59,823	4
Total Nonmetro	\$363,835	\$386,089	\$377,168	\$372,563	\$379,595	4%
Metro Region						
Hennepin County	56,430	59,219	58,535	56,840	59,565	6
Ramsey County	26,713	25,844	25,985	25,402	26,167	-2
Remaining Metro	63,466	63,563	64,783	64,876	66,266	4
Total Metro	\$146,609	\$148,627	\$149,303	\$147,118	\$151,999	4%

* The Department of Transportation revised data for 2006 Highway Aid. The historical table amounts for 2006 reflect the revisions.

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. “Ability to pay” and “need” are the measures used in the formula. Ability to pay is the city’s adjusted net tax capacity for all cities, regardless of population.

- 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.

Aid Amount and Reporting

2008 Local Government Aid: \$430.6 million, after \$53.5 million unallotment

The 2008 certified LGA total of \$484,148,487 was reduced by unallotment of \$53,509,805, with the net 2008 LGA distributed to cities of \$430,638,682. This amount is also **after** the subtraction of \$903,513 for various state administrative expenses. (Calendar year 2008 is the final year in which state administrative expenses will be offset against LGA; the offset was repealed in the 2008 tax law.)

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

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

City LGA

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.

2006 aid changes:

- 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 Babbit, Eveleth, Hibbing, Keewatin, Mountain Iron, Silver Bay, and Virginia are not used to calculate the “ability to raise revenue” for those cities.

2008 aid changes:

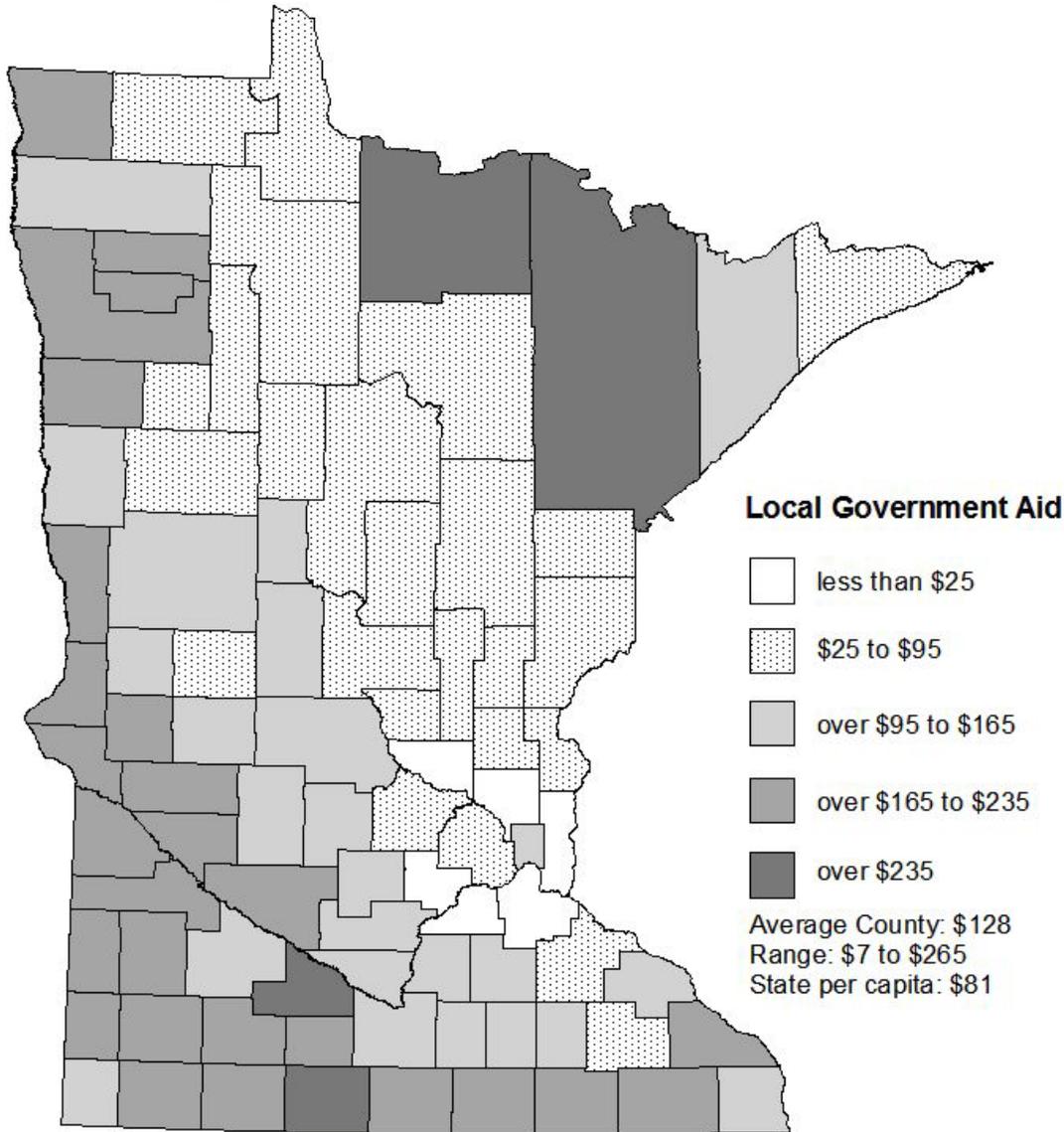
The December 2008 LGA payments were reduced by \$53.5 million due to Gov. Pawlenty’s unallotment.

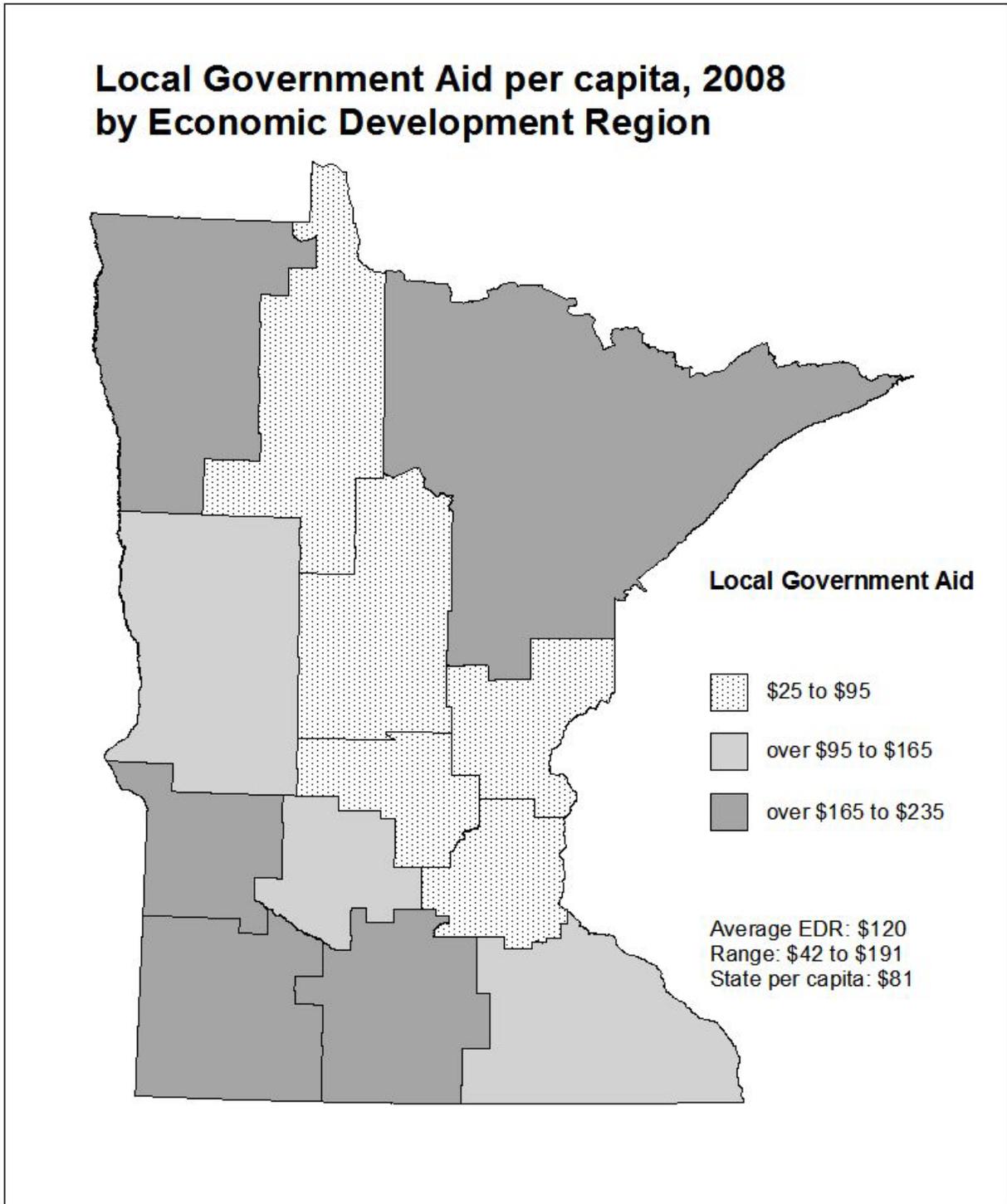
2009 aid changes:

In response to criticism that the LGA formula was (1) too volatile, (2) didn’t recognize needs of certain cities, and (3) was underfunded, the 2008 Legislature modified the program as follows, with the changes taking effect in 2009:

- Beginning with 2009 aids, maximum annual reductions to individual cities were lowered to limit volatility.
- Beginning with 2009 aids, the extra aid to cities with a population less than 5,000 was increased from \$6 per capita to \$8.50 per capita but moved from the city aid base and included in the LGA formula. A new aid for cities with 5,000 or more in population was added to the formula, based on a city’s jobs per capita. A city’s small city aid or city jobs aid is reduced if its “need” is less than its “ability to pay” measure.
- Beginning with 2009 aids, taconite aid was removed from the “ability to pay” measure for all cities.
- Beginning with 2010 aids, volatility is further reduced by (1) using data available as of January 1 of the year in which the aid is certified to calculate need, and (2) using the average of two years of “unmet need” (need minus ability to raise revenue) to calculate aid each year.
- The LGA appropriation was increased to \$526 million for 2009, by an additional 2 percent in 2010, and another 4 percent in 2011. These increases were subsequently eliminated due to unallotment and legislative action in 2009 and 2010.

Local Government Aid per capita, 2008 by County





The Past Five Years of Local Government Aid

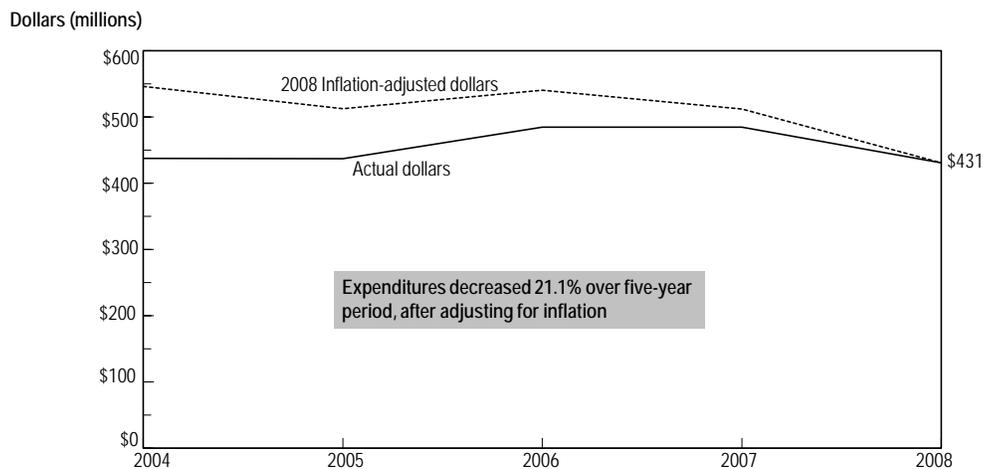
The table below shows the distribution of LGA in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of LGA for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Local Government Aid: 2004 to 2008

Current dollars, in thousands

	2004	2005	2006	2007	2008	5-Yr. Chg. Aid
State	\$437,513	\$436,718	\$484,558	\$484,558	\$430,639	-2%
Northern Regions						
Northwest (1)	12,248	12,977	14,172	15,065	14,540	19
Headwaters (2)	5,492	5,557	6,015	5,820	5,075	-8
Arrowhead (3)	60,039	59,203	62,117	64,152	61,284	2
West Central (4)	24,077	25,091	27,573	27,904	25,201	5
Five (5)	11,790	12,291	13,449	13,624	12,685	8
East Central (7E)	5,627	6,519	7,786	7,956	6,753	20
Southern Regions						
Six East (6E)	14,085	15,005	16,847	17,200	15,329	9
Upper MN Valley (6W)	8,776	8,748	9,531	9,775	8,959	2
Central MN (7W)	21,976	23,611	27,038	26,456	22,460	2
Southwest (8)	19,738	19,861	21,910	22,714	21,323	8
Nine (9)	35,819	36,494	40,244	41,244	38,711	8
Southeastern MN (10)	56,930	59,735	64,824	65,548	59,338	4
Total Nonmetro	\$276,595	\$285,093	\$311,506	\$317,458	\$291,658	5%
Metro Region						
Hennepin County	90,627	86,496	99,735	91,446	75,242	-17
Ramsey County	58,430	54,761	61,883	63,053	54,683	-6
Remaining Metro	11,861	10,367	11,433	12,602	9,055	-24
Total Metro	\$160,918	\$151,625	\$173,052	\$167,101	\$138,980	-14%

Statewide Local Government Aid



Disparity Reduction Aid (DRA)

Program Description and Aid Amount and Reporting

2008 Disparity Reduction Aid: \$18.0 million

Disparity reduction aid is a state aid program that distributed \$18,028,280 to counties, towns, and school districts in 2008. 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: 2008

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$590	3.3%
	Headwaters (2)	265	1.5
	Arrowhead (3)	10,460	58.0
	West Central (4)	317	1.8
	Five (5)	363	2.0
	East Central (7E)	140	0.8
	Southern Regions	Six East (6E)	369
Upper MN Valley (6W)		658	3.6
Central MN (7W)		158	0.9
Southwest (8)		801	4.4
Nine (9)		845	4.7
	Southeastern MN (10)	1,696	9.4
Total Nonmetro		\$16,663	92.4%
Metro Region	Hennepin County	740	4.1
	Ramsey County	593	3.3
	Remaining Metro	32	0.2
Total Metro		\$1,365	7.6%
State Total		\$18,028	100.0%

County Program Aid

Program Description

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 encompasses some of the distribution factors from the four programs that county program aid replaced in 2004: homestead and agricultural aid credit (including manufactured housing HACA), county criminal justice aid, family preservation aid, and attached machinery aid.

Aid Amount and Reporting

2008 County Program Aid: \$161.0 million, after \$43.9 million unallotment

The total amount of county program aid certified for taxes payable in 2008 is \$204,918,923. The certified amount was reduced by unallotment of \$43,948,669, with the net aid paid totaling \$160,970,254. 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

In the 2003 legislative session, county general-purpose aids were restructured into a single program called county program aid. County program aid replaced four individual aid programs:

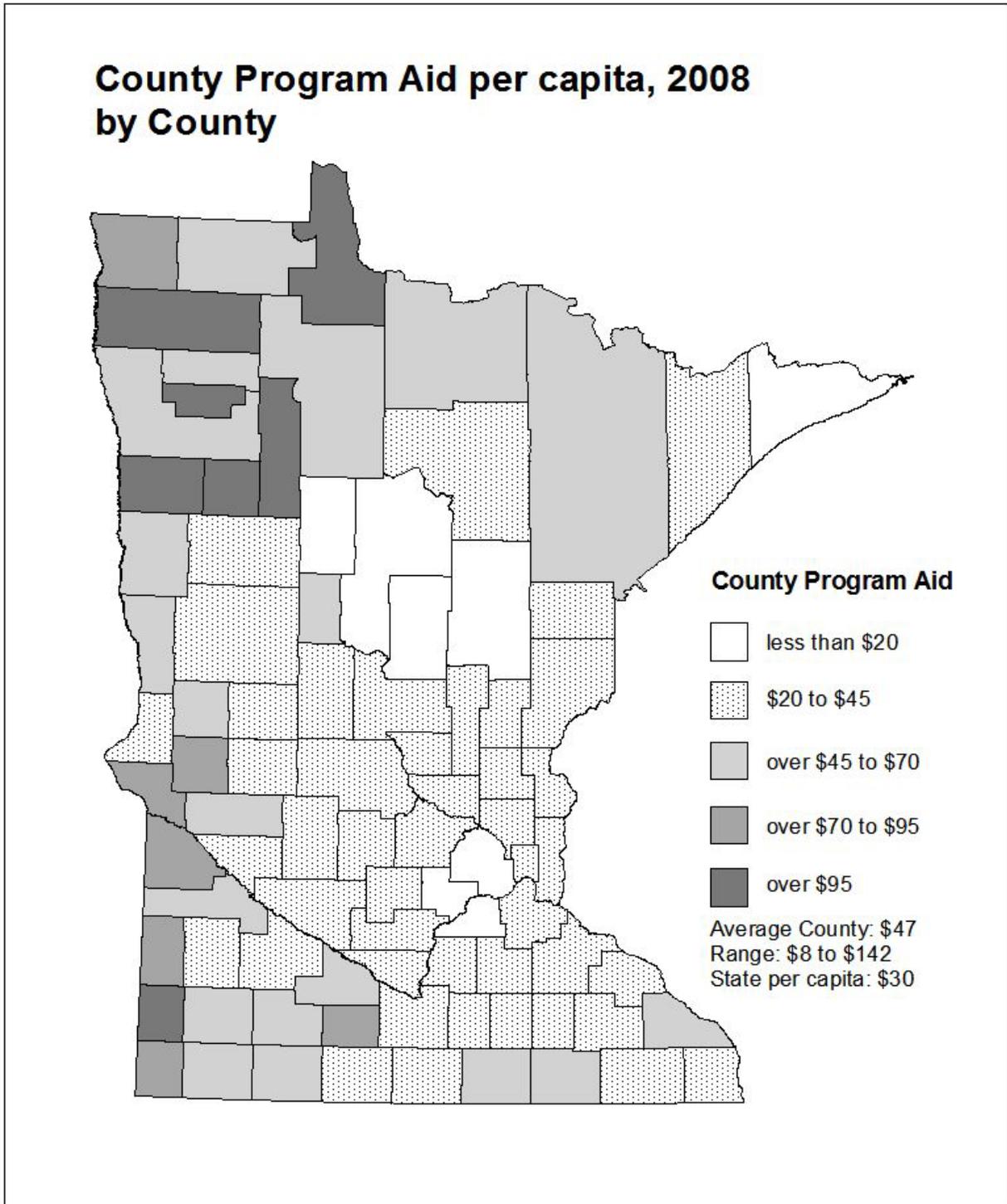
- **Homestead and agricultural credit aid (HACA)** was a state aid program that originated in 1990 to compensate taxing jurisdictions for major structural changes in the property tax base made in 1988 and 1989. From 1990 through 2001, county government HACA payments increased modestly each year based 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

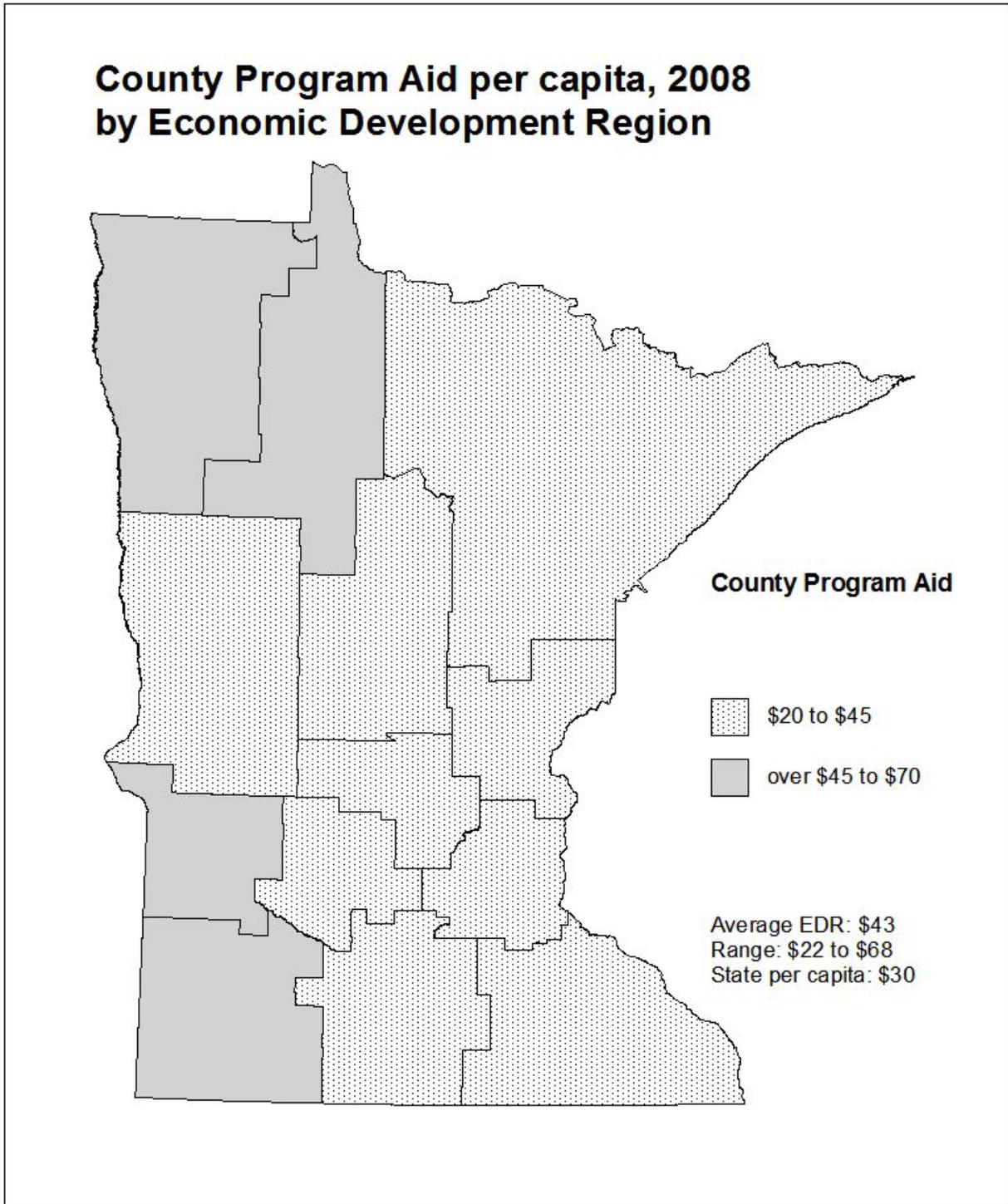
each year based on the rate of inflation. In its last year of full funding (2002), the total amount of CCJA payments statewide was \$31.5 million.

- **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.

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 through 2008, about \$205 million was allocated according to the new county program aid formula, with the aid cuts fully restored.



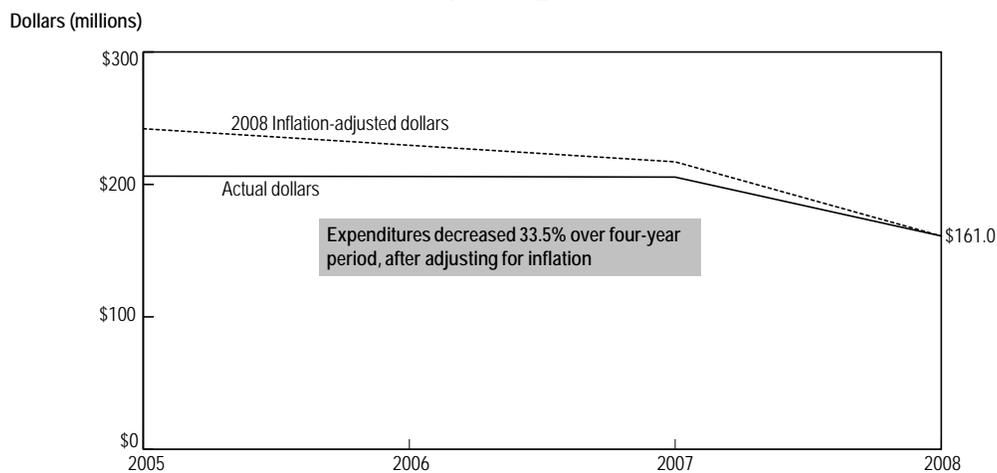


The Past Four Years of County Program Aid

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

County Program Aid: 2005 to 2008					
Current dollars, in thousands					
	2005	2006	2007	2008	4-Yr. Chg. Aid
State	\$206,185	\$205,847	\$205,383	\$160,970	-22%
Northern Regions					
Northwest (1)	6,444	6,349	6,261	5,833	-9%
Headwaters (2)	5,694	5,718	5,630	4,990	-12%
Arrowhead (3)	18,258	17,811	17,405	13,706	-25%
West Central (4)	12,152	11,806	11,142	8,559	-30%
Five (5)	6,513	6,235	5,853	4,211	-35%
East Central (7E)	6,521	6,697	6,929	5,479	-16%
Southern Regions					
Six East (6E)	5,652	5,599	5,507	4,332	-23%
Upper MN Valley (6W)	4,031	3,763	3,638	2,829	-30%
Central MN (7W)	14,147	14,714	15,080	12,775	-10%
Southwest (8)	8,350	8,335	7,976	6,504	-22%
Nine (9)	10,894	10,949	10,877	9,047	-17%
Southeastern MN (10)	21,531	21,777	22,070	19,150	-11%
Total Nonmetro	\$120,187	\$119,752	\$118,369	\$97,416	-19%
Metro Region					
Hennepin County	31,604	30,938	30,539	19,491	-38%
Ramsey County	16,551	16,450	16,509	12,279	-26%
Remaining Metro	37,842	38,707	39,966	31,784	-16%
Total Metro	\$85,998	\$86,095	\$87,014	\$63,554	-26%

County Program Aid



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

2008 Community Corrections Funding: \$85.9 million

In 2008, the state funding was \$85,920,839.⁴ The table below lists the calendar year 2008 statewide total amounts for the various community corrections funding programs.

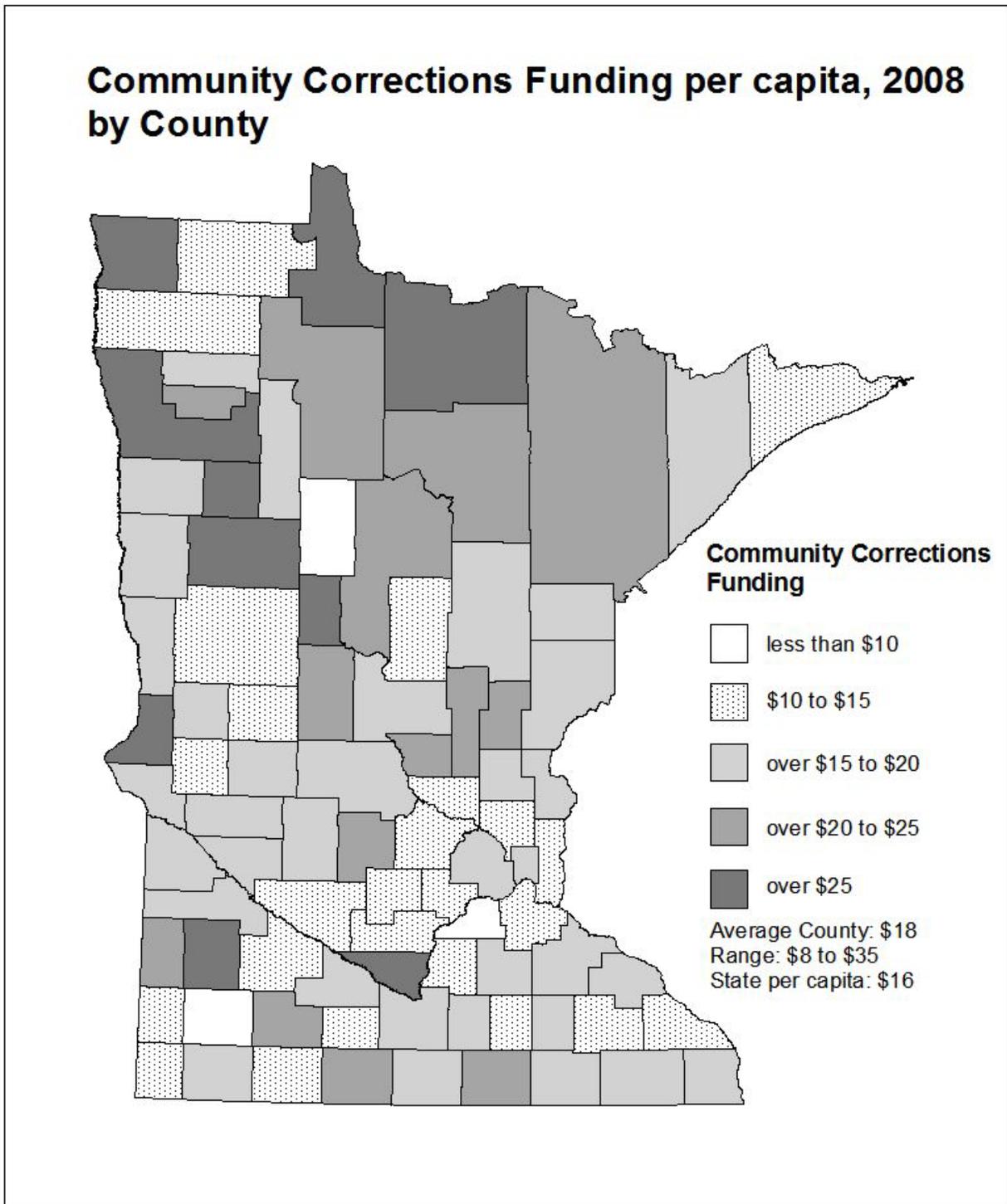
Program	Amount	Percent
CCA aid	\$39,582,001	46.1%
CPO reimbursement aid	5,151,000	6.0
DOC field services	15,574,000	18.1
Adult felony caseload reduction	964,000	1.1
Caseload/workload reduction	14,707,138	17.1
Intensive supervision	6,103,985	7.1
Enhanced supervision of adult sex offenders	3,838,715	4.5
Total Aid and In-kind Services	\$85,920,839	100.0%

⁴ An additional \$15.3 million, not included in this report, was distributed for miscellaneous categorical services.

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.



The Past Five Years of Community Corrections Funding

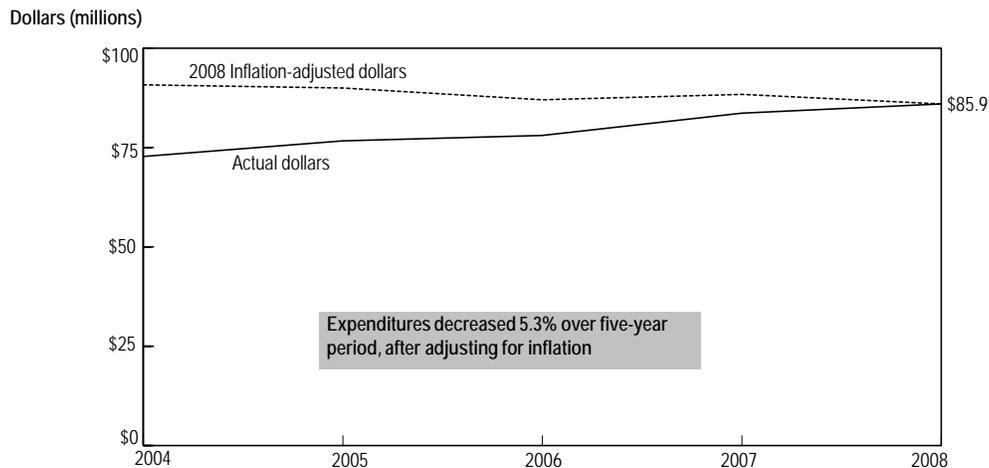
The table below shows the distribution of community corrections funding in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of community corrections funding for that same period in current (actual) and constant (inflation-adjusted)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

Community Corrections Funding: 2004 to 2008

Current dollars, in thousands

	2004	2005	2006	2007	2008	5-Yr. Chg. Aid
State	\$72,752	\$76,664	\$78,052	\$83,622	\$85,921	18%
Northern Regions						
Northwest (1)	1,585	1,652	1,672	1,747	1,787	13
Headwaters (2)	1,314	1,514	1,500	1,628	1,618	23
Arrowhead (3)	6,228	6,666	6,734	7,154	7,292	17
West Central (4)	2,655	3,066	3,220	3,459	3,732	41
Five (5)	2,789	2,778	2,676	2,832	2,965	6
East Central (7E)	2,427	2,426	2,744	3,185	3,309	36
Southern Regions						
Six East (6E)	1,408	1,623	1,840	1,967	1,974	40
Upper MN Valley (6W)	745	687	726	795	817	10
Central MN (7W)	4,346	4,574	4,669	5,331	5,516	27
Southwest (8)	1,868	2,079	2,071	2,181	2,249	20
Nine (9)	3,217	3,465	3,578	3,981	4,193	30
Southeastern MN (10)	5,887	6,408	6,570	7,273	7,473	27
Total Nonmetro	\$34,468	\$36,937	\$38,000	\$41,533	\$42,925	25%
Metro Region						
Hennepin County	16,529	17,197	17,197	17,945	18,309	11
Ramsey County	9,197	9,604	9,604	9,972	10,148	10
Remaining Metro	12,558	12,925	13,251	14,171	14,538	16
Total Metro	\$38,284	\$39,727	\$40,053	\$42,088	\$42,995	12%

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 51 for a description of the targeting refund.

Aid Amount and Reporting

2007 Filed 2008 Property Tax Refund: \$398.6 million

The total property tax refunds for the 2007 returns filed in 2008 for homeowners and renters is \$398,605,024. 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:⁵			
Senior/Disabled	129,749	\$88,436,558	\$682
Under 65 Years	<u>212,855</u>	<u>145,686,725</u>	<u>684</u>
Total Homeowners	342,604	\$234,123,283	\$683
Renters:			
Senior/Disabled	82,637	\$50,340,967	\$609
Under 65 Years	<u>210,702</u>	<u>114,140,774</u>	<u>542</u>
Total Renters	293,339	\$164,481,741	\$561
Total	635,943	\$398,605,024	\$627

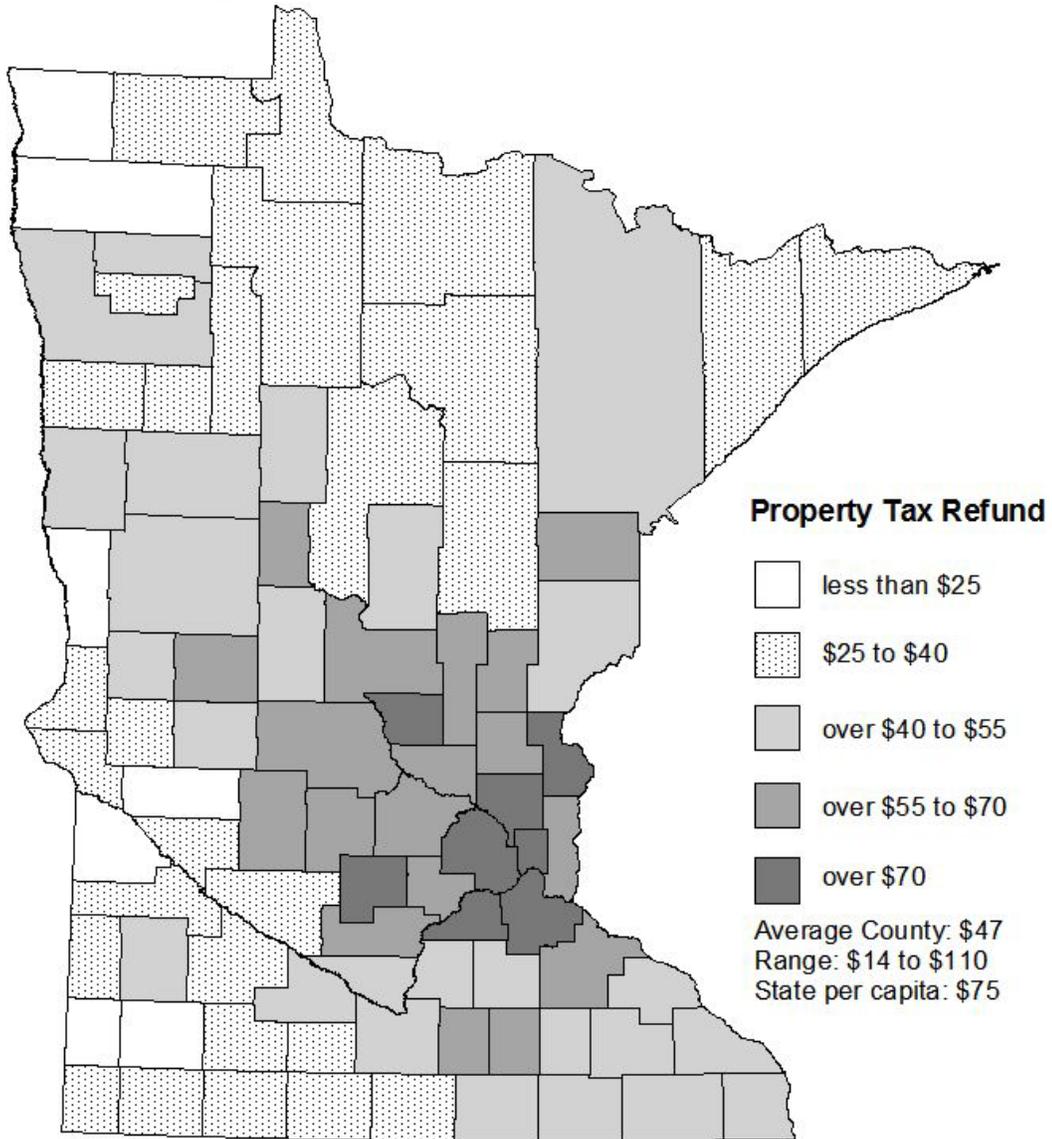
Recent Law Changes

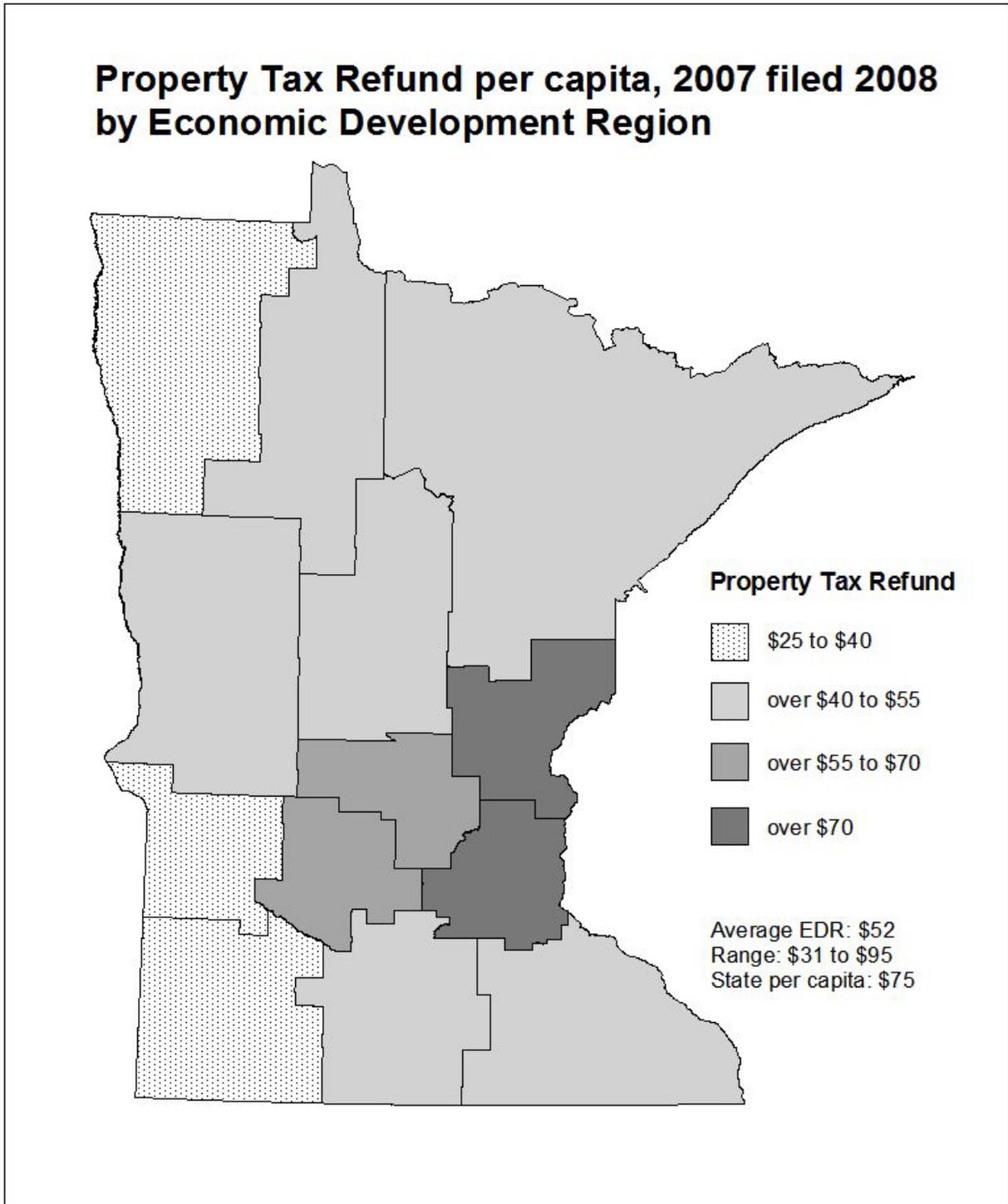
The 2008 Legislature expanded the homeowner property tax refund program by increasing the maximum refunds and lowering the income threshold for eligibility, effective for 2008 refunds, based on 2008 household income and property taxes payable in 2009. The maximum refund increased from \$1,800 to \$2,300, with the new maximum refund amount adjusted annually for inflation beginning with refunds based on taxes payable in 2010. The income threshold

⁵ Includes claimants who are part homeowners and part renters for that year's claim.

percentage decreased from 4 percent to 3.5 percent for homeowners with household income from about \$75,000 to about \$96,000. The income brackets, like the maximum refund amounts, continue to be adjusted annually for inflation.

Property Tax Refund per capita, 2007 filed 2008 by County





The Past Five Years of Property Tax Refund

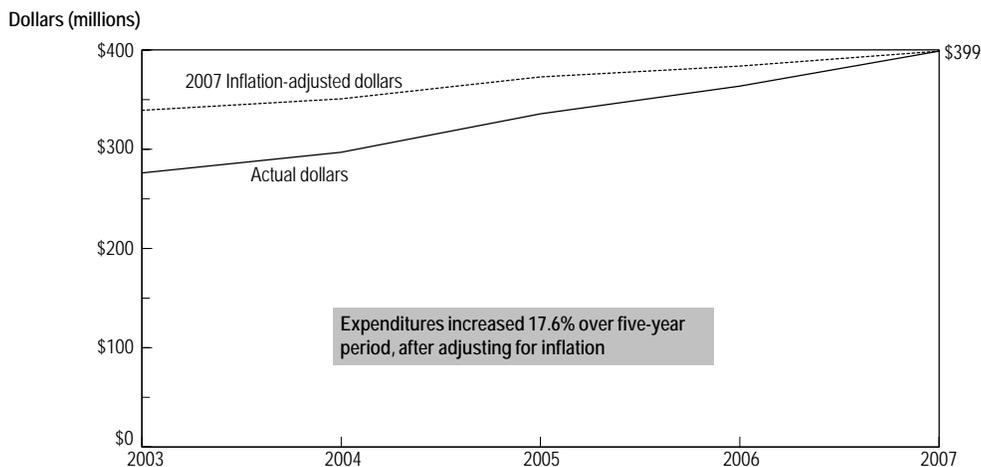
The table below shows the distribution of the property tax refund in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the property tax refund for that same time period in current (actual) and constant (inflation-adjusted) dollars.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

Property Tax Refund: 2003 (filed 2004) to 2007 (filed 2008)

Current dollars, in thousands

	2003	2004	2005	2006	2007	5-Yr. Chg. Aid
State	\$275,907	\$296,860	\$335,470	\$363,512	\$398,605	44%
Northern Regions						
Northwest (1)	1,997	2,242	2,388	2,515	2,909	46
Headwaters (2)	2,205	2,421	2,665	2,919	3,283	49
Arrowhead (3)	12,176	12,500	13,358	14,290	15,769	30
West Central (4)	6,756	7,062	7,769	8,306	9,776	45
Five (5)	5,418	6,269	7,212	7,817	8,449	56
East Central (7E)	6,889	7,940	9,199	10,245	11,611	69
Southern Regions						
Six East (6E)	5,118	5,372	5,773	6,298	6,846	34
Upper MN Valley (6W)	1,249	1,236	1,321	1,365	1,462	17
Central MN (7W)	15,345	16,864	19,641	22,248	25,175	64
Southwest (8)	3,284	3,191	3,404	3,503	4,024	23
Nine (9)	7,589	8,311	9,334	10,142	11,126	47
Southeastern MN (10)	18,286	19,499	22,092	23,667	26,194	43
Total Nonmetro	\$86,313	\$92,908	\$104,156	\$113,314	\$126,622	47%
Metro Region						
Hennepin County	98,401	104,380	113,596	120,475	128,829	31
Ramsey County	37,467	39,697	44,690	49,243	52,677	41
Remaining Metro	53,727	59,875	73,027	80,480	90,476	68
Total Metro	\$189,594	\$203,952	\$231,314	\$250,198	\$271,983	43%

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

2008 Targeting Refunds: \$7.4 million

For returns filed in 2008 (for property taxes payable in 2008), 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 89,578 returns filed in 2008 for a total amount of \$7,376,175. The average refund per return was \$82. (The maximum refund is \$1,000.) The amount of the targeting refund is listed separately on all of the tables in this report, directly after the regular property tax refund amounts.

One county reported fewer than four claims for targeted refunds filed in 2008 by senior/disabled claimants (Red Lake). To protect taxpayer confidentiality, the Department of Revenue is unable to provide detailed counts for this county. 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

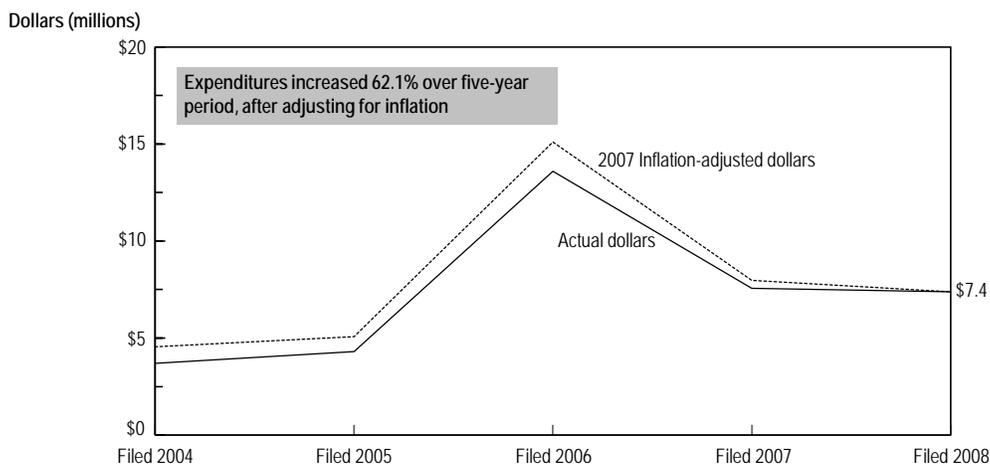
The table below shows the distribution of targeting refunds in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of targeting refund for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Targeting: 2004 through 2008

Current dollars, in thousands

	Filed 2004	Filed 2005	Filed 2006	Filed 2007	Filed 2008
State	\$3,704	\$4,300	\$13,592	\$7,560	\$7,376
Northern Regions					
Northwest (1)	11	40	59	31	57
Headwaters (2)	17	58	53	80	30
Arrowhead (3)	72	58	220	363	274
West Central (4)	46	174	273	132	332
Five (5)	50	410	284	181	174
East Central (7E)	36	147	232	186	250
Southern Regions					
Six East (6E)	218	69	138	135	94
Upper MN Valley (6W)	7	4	21	26	415
Central MN (7W)	235	215	659	536	243
Southwest (8)	63	28	70	93	235
Nine (9)	58	187	511	255	521
Southeastern MN (10)	429	274	818	592	704
Total Nonmetro	\$1,241	\$1,663	\$3,338	\$2,610	\$3,331
Metro Region					
Hennepin County	1,080	807	2,085	1,113	1,243
Ramsey County	755	371	2,445	2,537	1,348
Remaining Metro	628	1,458	5,723	1,300	1,454
Total Metro	\$2,463	\$2,636	\$10,254	\$4,950	\$4,045

Targeting Refunds



Property Tax Data

Property Tax Data

Payable 2008 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 2008 Market Value Homestead Credit: \$253.3 million, after \$12.4 million unallotment

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 2008, the certified credit amount was \$265,761,777 statewide. Gov. Pawlenty unallotted \$12,420,167, with the net amount paid to local units of government equaling \$253,341,610.

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 taxes payable in 2008, the state did not fully compensate local governments due to the governor's December 2008 unallotment. The taxpayers still receive the credit. Throughout this report, the credit amounts shown are the full amount and do not reflect the reductions in compensation resulting from state budget shortfalls or unallotments.

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

Payable 2008 Market Value Agricultural Credit: \$25.1 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 2008, the certified credit amount was \$25,133,956 statewide. Gov. Pawlenty unallotted \$79,958, with the net amount paid to local units of government equaling \$25,053,998.

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.

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 taxes payable in 2008, the state did not fully compensate local governments due to the governor's December 2008 unallotment. The taxpayers still receive the credit. Throughout this report, the credit amounts shown are the full amount and do not reflect the reductions in compensation resulting from state budget shortfalls or unallotments.

Payable 2008 Miscellaneous Credits: \$23.4 million

The total of the miscellaneous property tax credits for 2008 is \$23,400,794. 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	\$16,654,707
Disparity Reduction Credit ⁶	5,395,135
Power Line Credit	84,530
Agricultural Preserves Credit	298,309
County Conservation Credit	198,326
Disaster Credit	522,170
Local Option Disaster Credit	247,617
Total	\$23,400,794

Payable 2008 Taconite Homestead Credit: \$16.6 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 \$5,174,943 is included in the \$16.6 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.

⁶ 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.

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

County	Taconite Credit
Aitkin	\$897,789
Cook	497,211
Crow Wing	1,190,718
Itasca	4,154,245
Koochiching	4,330
Lake	1,159,203
St. Louis	8,751,211
Total	\$16,654,707

Statewide Property Valuation: Assessment Year 2007

Market Valuation: \$561.6 billion

Net Tax Capacity: \$6.3 billion

This is the total real and personal property valuation for the 2007 assessment for taxes payable in 2008. The total market valuation is \$561,587,185,007, and the total net tax capacity is \$6,330,370,345.⁷ 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 \$305,414,000 of market value and \$6,011,732 of net tax capacity that is located in JOBZ zones and exempt from property tax.

Payable 2008 Net Property Tax Levy: \$7.6 billion

The payable 2008 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 following table. The table includes \$6,151 million of net tax capacity levy, \$717.2 million of market value levy, and \$731.6 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.

⁷ The previous report mistakenly showed taxable net tax capacity rather than total net tax capacity. Total net tax capacity for assessment year 2006 was \$5,828,565,862.

Type of Taxing District	Payable 2008 Net Property Tax Levy* (dollars in millions)	Percent
County	\$2,404	31.6%
City/Town:	1,883	24.8
City	\$1,686	
Town	197	
School District	1,970	25.9
Miscellaneous Districts:	612	8.1
Special Taxing Districts	289	
Tax Increment Financing	322	
Power Line	0.1	
State	732	9.6
Total, all districts	\$7,600	100.0%

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

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 2008 Fiscal Disparity Distribution Levy

Type of Taxing District	Metro	Iron Range	Total
County	\$121,506,172	\$1,843,960	\$123,350,132
City	122,069,024	2,197,140	124,266,164
Town	928,224	181,050	1,109,274
School District	128,945,727	593,465	129,539,192
Special Taxing Districts	28,141,365	62,723	28,204,088
Total Fiscal Disparity Levy	\$401,590,512	\$4,878,338	\$406,468,850

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 2008 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 (\$717.2 million statewide) of property tax levies are spread on market value rather than on net tax capacity. Of this amount, \$682.8 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.

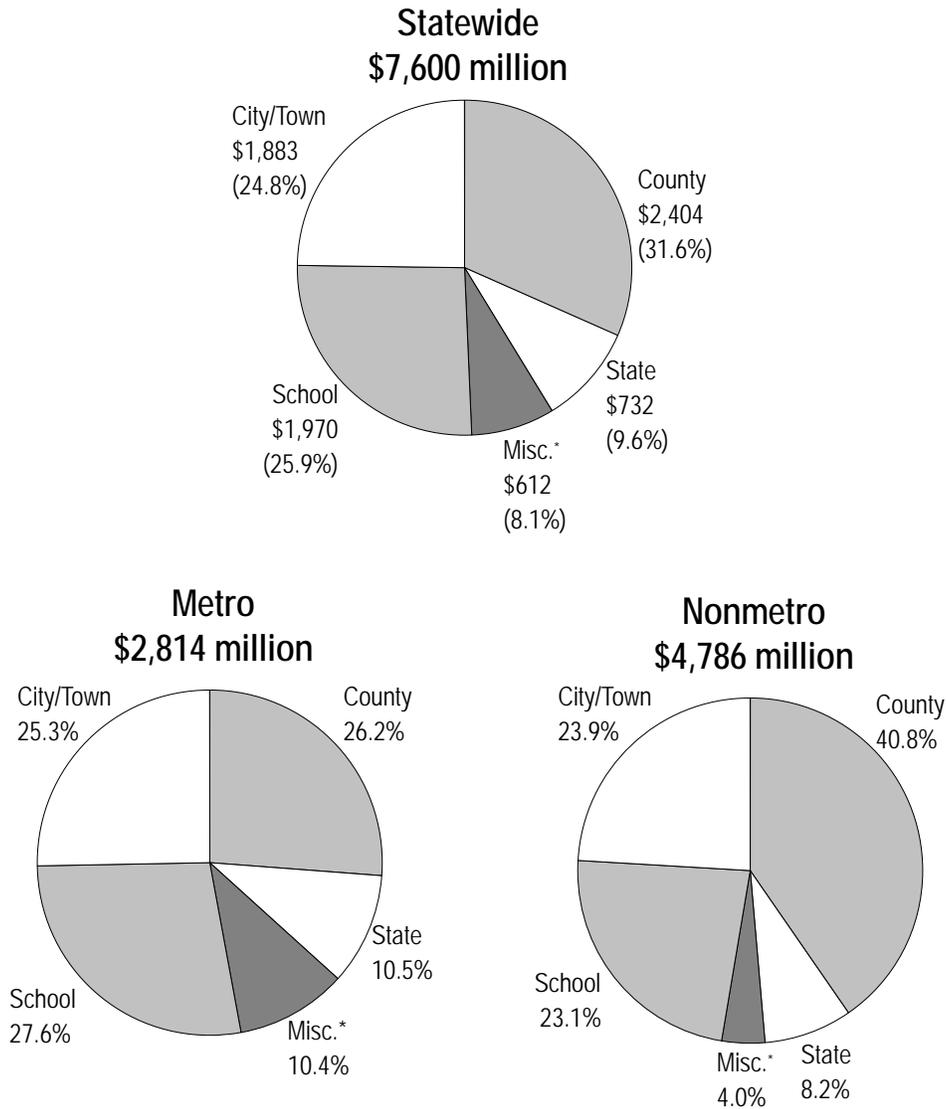
A separate average tax rate is computed for the net tax capacity levy and the referendum market value levy.

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 2008 Property Tax Levies by Type of Taxing District



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 2007 tax base (filed in 2008) 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 2007 ranged from 5.35 percent to 7.85 percent. In 2007, Minnesota allowed a refundable dependent care credit of up to \$720 for one child and \$1,440 for two or more children, a refundable credit of up to \$1,000 per child for K-12 education expenses, and a working family credit tied to the federal earned income credit. The maximum working family credit was \$1,651.

Tax Amount and Reporting

2007 Filed 2008 Individual Income Tax: \$7,191.0 million
\$6,918.6 million from residents

The total amount of the 2007 individual income tax returns filed in 2008 is \$7,191,040,387. The tax shown is net tax (after refunds) reported on the basis of the filer's county of residence.⁸ The state total includes \$272.4 million of individual income taxes collected from returns filed by nonresident taxpayers, which was not allocated to the counties throughout this report resulting in a net amount of \$6,918.6 million collected from Minnesota residents.

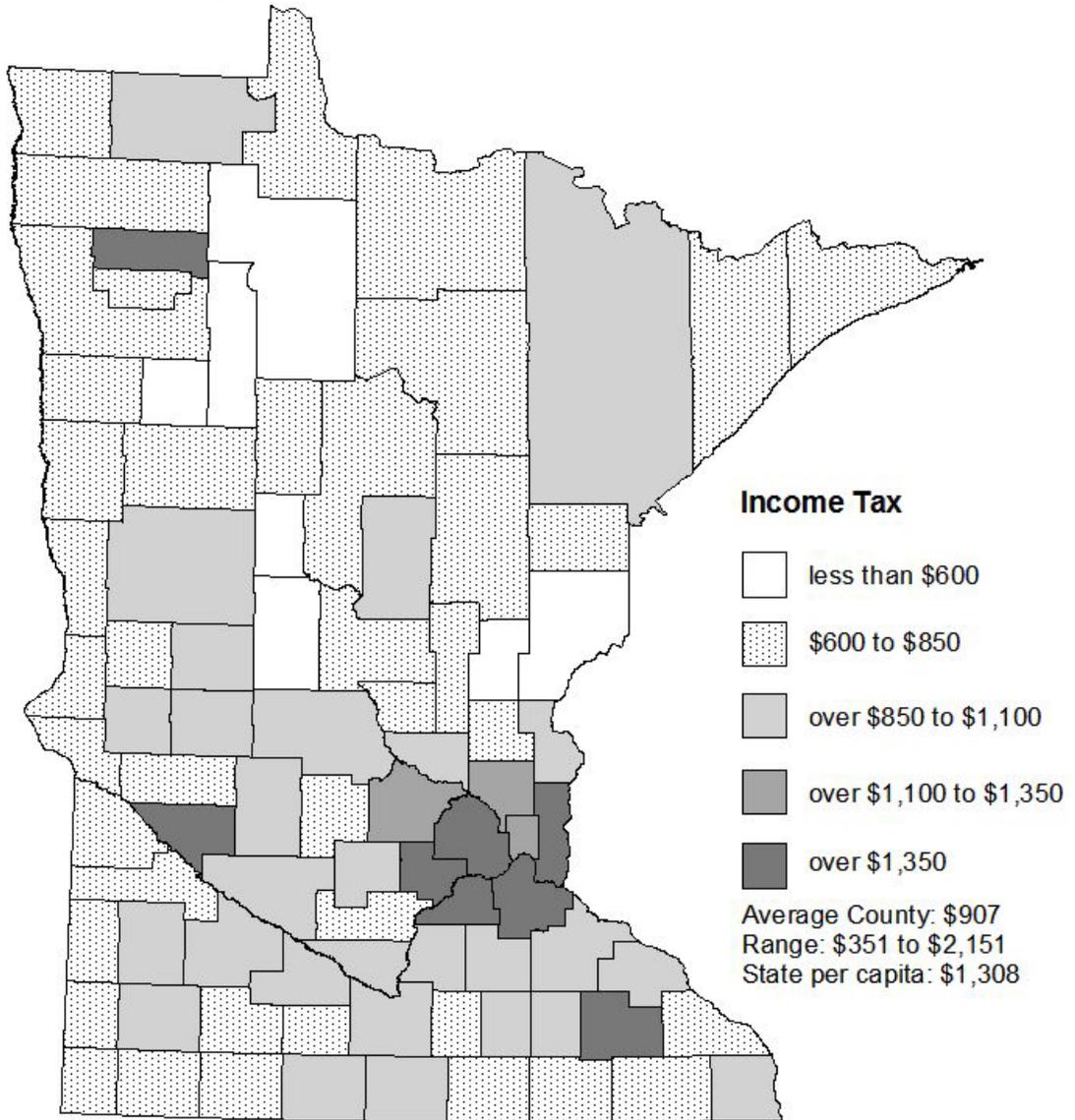
Individual income tax data was obtained from the Department of Revenue.

Recent Law Changes

Minnesota has conformed with all major changes made in the federal tax code through tax year 2009.

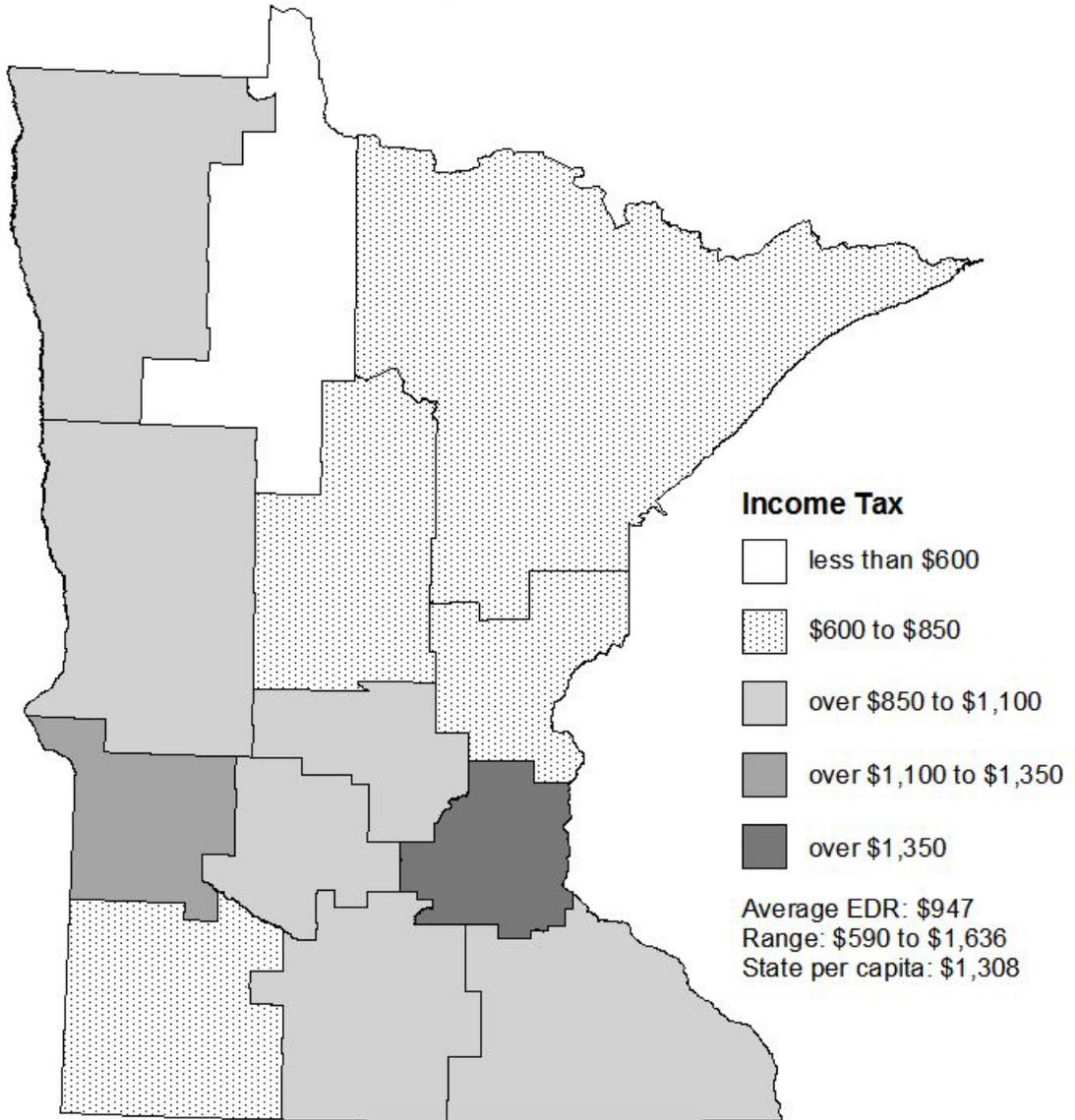
⁸ The Department of Revenue used a new method of assigning returns to counties beginning in 2003, resulting in some shifting in comparison to previous years' data.

Individual Income Tax per capita, 2007 by County*



* Minnesota residents only.

Individual Income Tax per capita, 2007 by Economic Development Region*



* Minnesota residents only.

The Past Five Years of Individual Income Tax

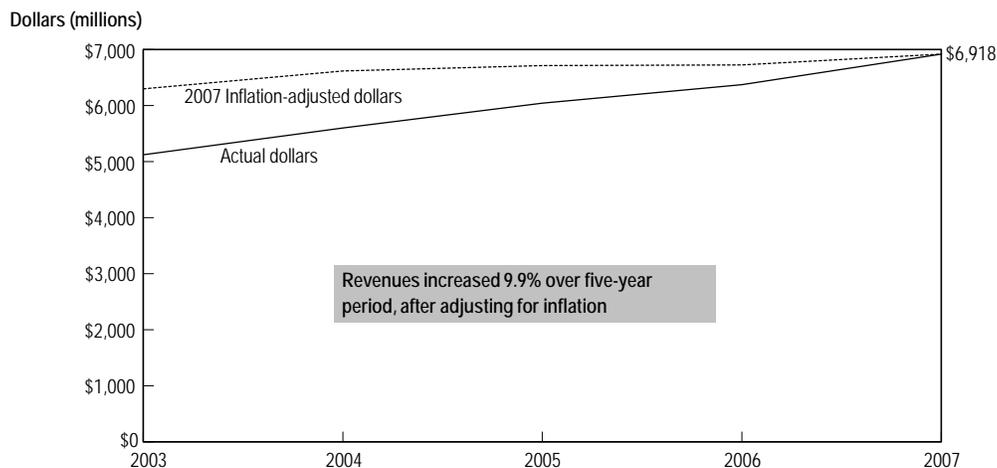
The table below shows the distribution of individual income tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of individual income tax for that same period in current (actual) and constant (inflation-adjusted) dollars.

Individual Income Tax, Residents Only: 2003 to 2007

Current dollars, in thousands

	2003	2004	2005	2006	2007	5-Yr. Chg. Tax
State	\$5,122,292	\$5,599,480	\$6,042,335	\$6,372,357	\$6,918,636	35%
Northern Regions						
Northwest (1)	57,745	65,627	74,307	78,529	83,106	44
Headwaters (2)	37,488	40,830	42,888	46,227	47,246	26
Arrowhead (3)	208,111	224,667	238,492	250,751	270,413	30
West Central (4)	132,850	146,375	155,803	169,223	186,828	41
Five (5)	87,856	97,331	107,117	112,999	119,626	36
East Central (7E)	102,526	111,339	119,732	123,479	128,195	25
Southern Regions						
Six East (6E)	80,316	90,319	96,106	103,681	109,559	36
Upper MN Valley (6W)	27,139	29,795	32,814	46,306	52,868	95
Central MN (7W)	305,538	332,929	359,479	382,680	411,391	35
Southwest (8)	65,117	71,981	77,248	86,626	93,822	44
Nine (9)	151,411	159,413	184,122	200,011	209,447	38
Southeastern MN (10)	385,470	418,995	435,674	475,143	511,395	33
Total Nonmetro	\$1,641,568	\$1,789,600	\$1,923,781	\$2,075,654	\$2,223,896	35%
Metro Region						
Hennepin County	1,636,961	1,810,745	1,999,756	2,071,810	2,289,970	40
Ramsey County	494,879	531,724	553,639	587,561	633,128	28
Remaining Metro	1,348,884	1,467,411	1,565,158	1,637,332	1,771,642	31
Total Metro	\$3,480,724	\$3,809,880	\$4,118,553	\$4,296,703	\$4,694,740	35%

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 2008 Sales/Use Tax: \$4,674 million (gross)
\$4,431 million (net after refunds)
\$3,705 million from residents

A total of \$4,674,048,374 in state sales/use taxes was collected during calendar year 2008. The net amount of sales/use tax after the reduction of capital equipment refunds of \$243.4 million⁹ was \$4,430,673,374. Of the \$4.43 billion in net sales taxes, about \$726 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.

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 2008, the cities of Albert Lea, Austin, Baxter, Bemidji, Brainerd, Clearwater, Hermantown, Mankato, Minneapolis, New Ulm, North Mankato, Owatonna, Proctor, Rochester, St. Paul, Two Harbors, Willmar, and St. Cloud area cities imposed a 0.5 percent general sales tax. The city of Duluth imposed a 1 percent general sales tax, Hennepin County imposed a 0.15 percent general sales tax, and a Transit Improvement Area consisting of Anoka, Dakota, Hennepin, Ramsey, and Washington counties imposed a 0.25 percent general sales tax.

⁹ This includes a very small amount of refunds paid on other exempt purchases where the tax is paid at the time of purchase and then refunded, mainly for some specific capital projects.

Note: Sales tax is reported in the county where the seller is located, 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 tax rate was 3.0 percent in 1967 when the sales tax was enacted. In 1991, an “optional” local sales tax of ½ percent was enacted. This “optional” tax was officially rolled into the state tax rate in 1994.

The general rate increased on July 1, 2009, from 6.5 percent to 6.8875 percent, following passage of a constitutional amendment at the November 2008 election. The amendment dedicated the 0.3875 percentage point increase to outdoor heritage, clean water, parks and trails, and arts and cultural heritage.

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 – June 30, 2009	6.5%
July 1, 2009 – present	6.8875%

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 2008, total capital equipment refunds are \$243.4 million. The data in the historical table and graph on page 72 have been adjusted to reflect refund claims.

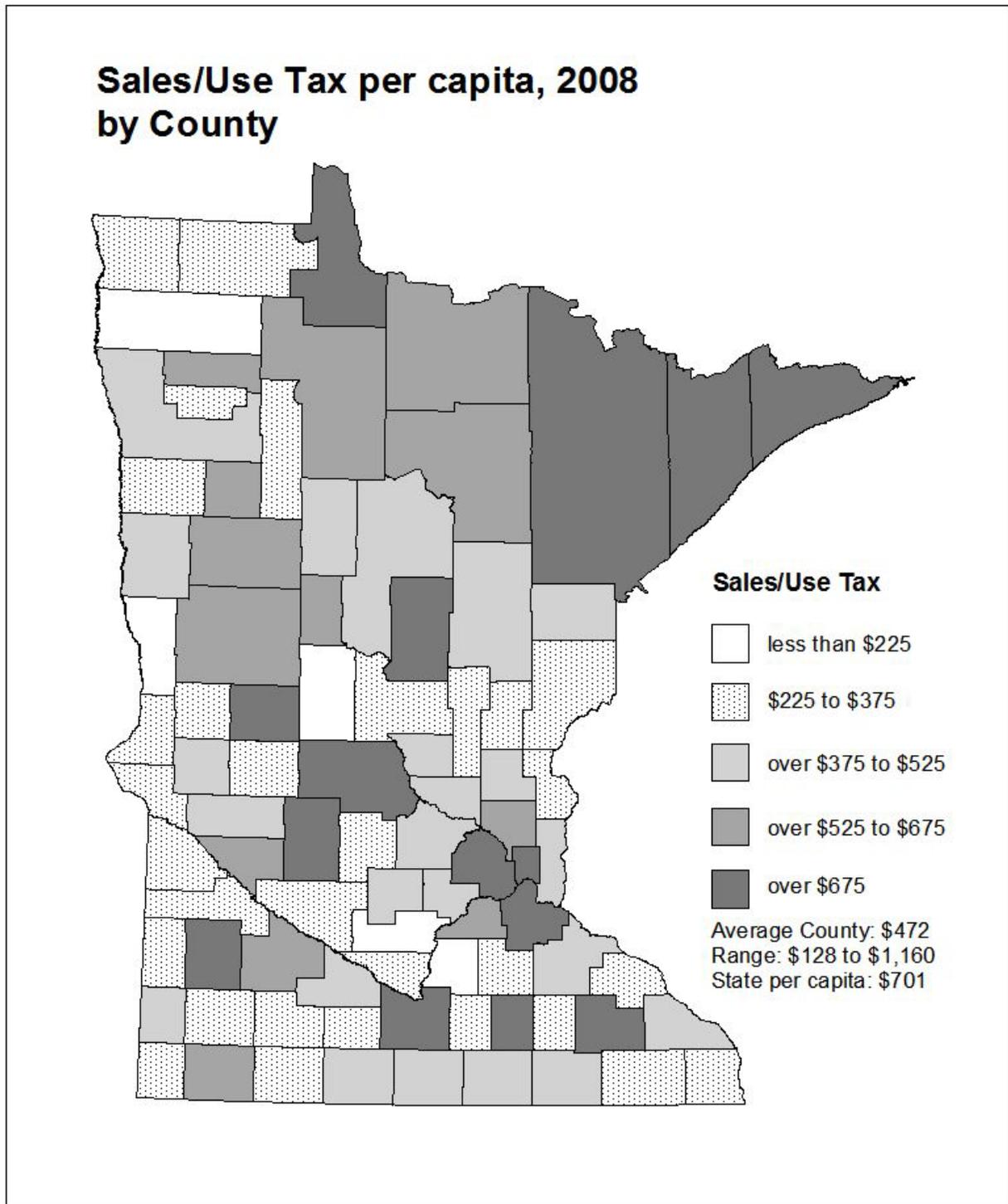
Amounts Not Allocated to Minnesota

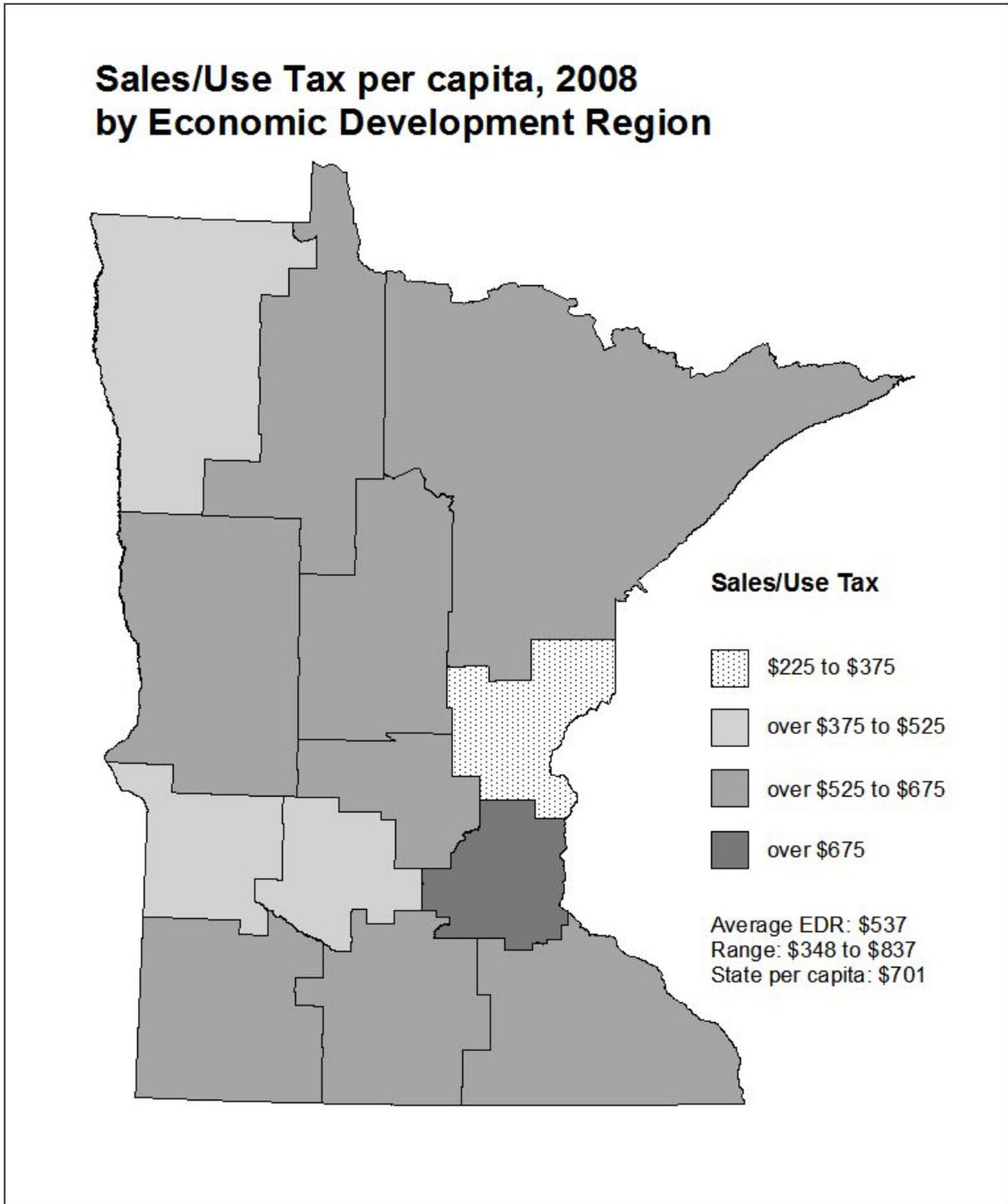
About \$726 million of sales/use taxes are collected from returns filed by out-of-state taxpayers. This amount was not allocated to Minnesota in this report since the taxpayer’s residence and/or place of business is unknown, nor is it included in the five-year historical table on page 72. The table on the following page lists the amounts and percentages since 2000.

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

Year	Allocated to Minnesota		Not Allocated to Minnesota		Total
	Amount	Percent	Amount	Percent	
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
2007	3,753,243	83.6	737,234	16.4	4,490,477
2008	3,704,922	83.6	725,751	16.4	4,430,673

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.





The Past Five Years of Sales/Use Tax

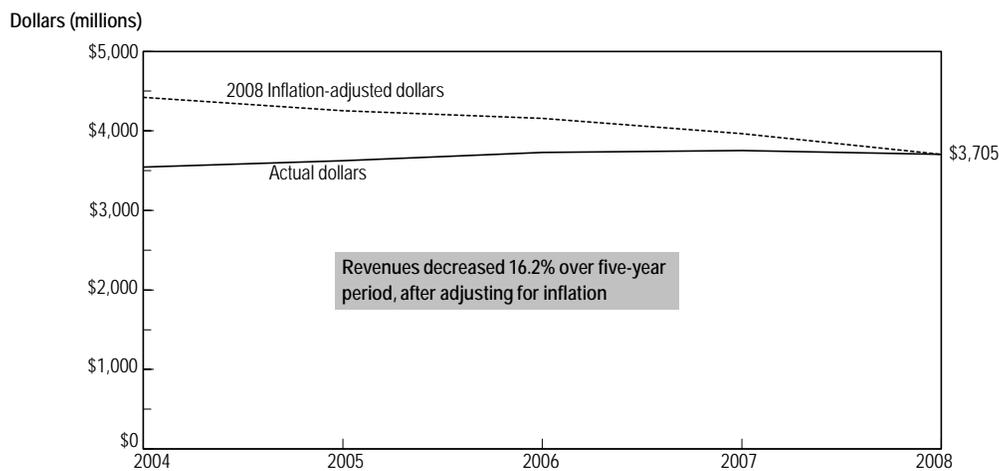
The table below shows the distribution of sales/use tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of sales/use tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Sales/Use Tax, Residents Only: 2004 to 2008

Current dollars, in thousands

	2004	2005	2006	2007	2008	5-Yr. Chg.
State	\$3,542,797	\$3,625,842	\$3,729,834	\$3,753,243	\$3,704,922	5%
Northern Regions						
Northwest (1)	30,466	27,577	28,772	33,610	32,590	7
Headwaters (2)	42,604	43,183	42,969	44,779	44,856	5
Arrowhead (3)	215,696	225,092	234,643	229,220	212,034	-2
West Central (4)	121,105	123,805	125,981	134,044	129,543	7
Five (5)	93,736	93,229	92,885	94,585	91,392	-3
East Central (7E)	58,598	58,996	56,074	56,708	55,878	-5
Southern Regions						
Six East (6E)	60,538	62,402	66,822	60,745	60,669	0
Upper MN Valley (6W)	15,181	15,270	15,778	16,802	17,654	16
Central MN (7W)	213,025	219,252	227,772	223,554	211,573	-1
Southwest (8)	48,303	52,420	53,789	58,595	61,245	27
Nine (9)	111,242	113,035	119,451	122,698	122,273	10
Southeastern MN (10)	244,013	242,908	246,750	252,641	263,700	8
Total Nonmetro	\$1,254,507	\$1,277,168	\$1,311,687	\$1,327,982	\$1,303,408	4%
Metro Region						
Hennepin County	1,210,716	1,240,319	1,277,377	1,289,995	1,285,032	6
Ramsey County	385,647	394,259	420,235	416,132	419,500	9
Remaining Metro	691,927	714,096	720,536	719,134	696,982	1
Total Metro	\$2,288,290	\$2,348,674	\$2,418,147	\$2,425,262	\$2,401,514	5%

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 in lieu of the general state sales tax but 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%	47.50%	54.50%	60.00%
County state-aid highway fund	0.65					
Municipal state-aid highway fund	0.17					
Metropolitan transit	21.50	24.00	27.75	31.50	35.25	36.00
Greater Minnesota transit	1.43	1.50	1.75	4.75	4.00	4.00
General fund	46.25	36.25	26.25	16.25	6.25	0.00

Tax Amount and Reporting

Calendar Year 2008 Motor Vehicle Sales Tax: \$480.7 million

The total 2008 motor vehicle sales tax is \$480,697,606. 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 2008 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 \$480.7 million tax revenue to the 87 counties.

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

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.¹⁰

At the 2006 general election, the voters approved the constitutional amendment dedicating all motor vehicle sales tax revenue to transportation purposes. The amendment specified 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:

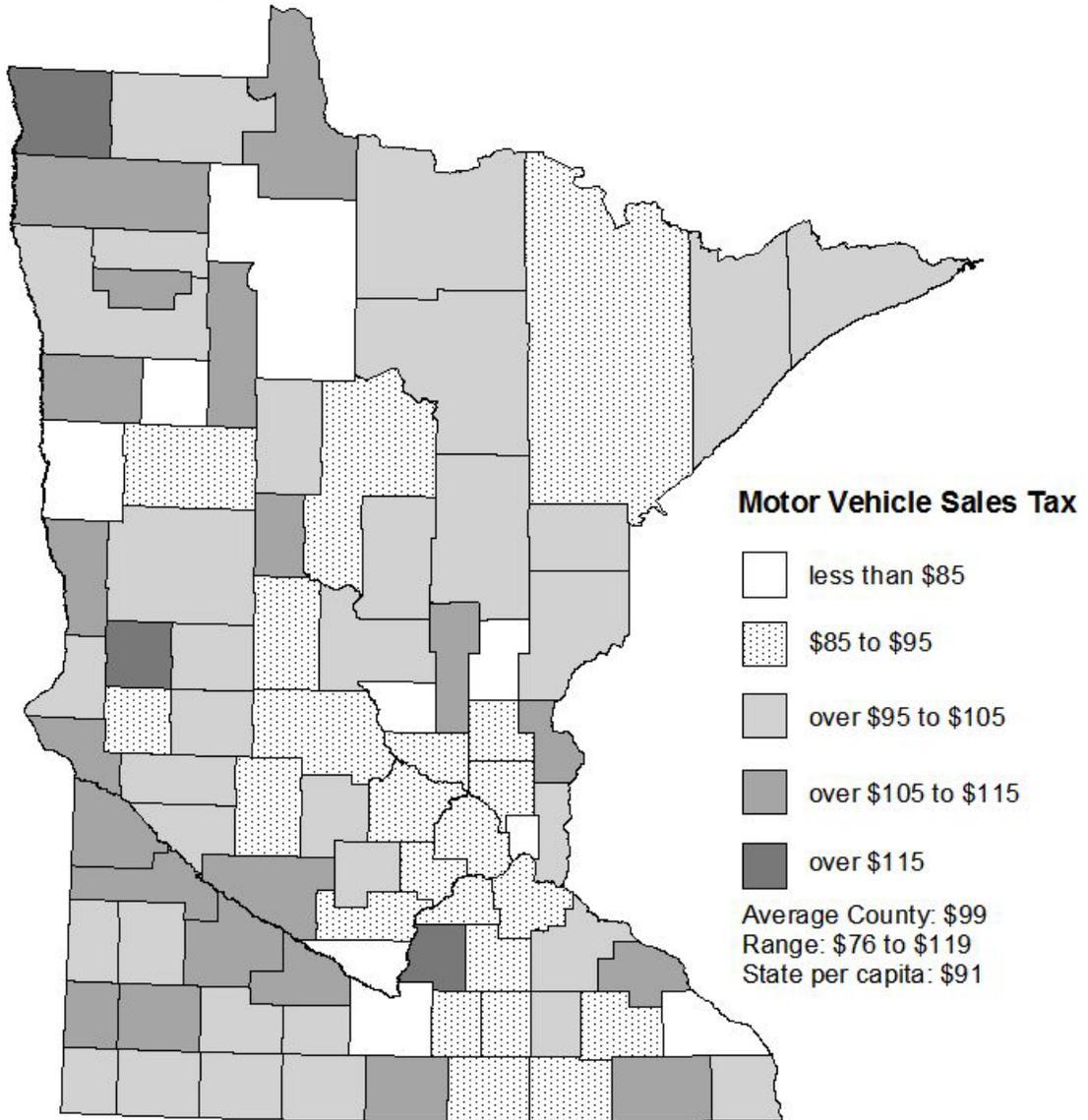
2007 legislation established a motor vehicle sales tax phase-in schedule, shown in the table on the preceding page. In fiscal year 2012, after the phase-in is fully completed, the revenues will be distributed 60 percent to highways and 40 percent to transit, with the transit portion divided 36 percent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

2009 Laws:

As part of the 2010-2011 budget, the motor vehicle sales tax phase-in schedule was adjusted to provide additional funds to both metropolitan and greater Minnesota transit. The allocation table on the preceding page includes these adjustments, which are for fiscal years 2010 and 2011 only.

¹⁰ The 2005 transportation bill (Laws 2005, ch. 88) was vetoed by Gov. Pawlenty, 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, 2008 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.

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.

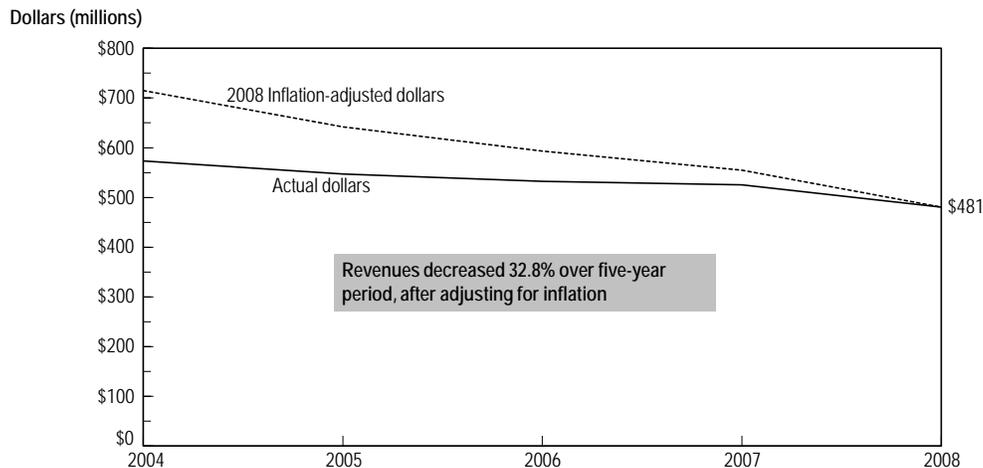
Motor Vehicle Sales Tax: 2004 to 2008

Current dollars, in thousands

	2004*	2005	2006	2007	2008	5-Yr. Chg. Tax
State	\$573,347	\$547,203	\$532,261	\$525,156	\$480,698	-16%
Northern Regions						
Northwest (1)	10,424	9,861	9,644	9,530	8,807	-16
Headwaters (2)	8,253	7,885	7,708	7,641	6,979	-15
Arrowhead (3)	36,976	35,183	33,916	33,323	30,215	-18
West Central (4)	24,879	23,740	22,967	22,678	20,845	-16
Five (5)	18,824	17,973	17,616	17,384	15,825	-16
East Central (7E)	18,281	17,612	18,475	17,964	16,084	-12
Southern Regions						
Six East (6E)	14,122	13,433	13,077	12,795	11,629	-18
Upper MN Valley (6W)	5,809	5,498	5,400	5,321	4,877	-16
Central MN (7W)	40,794	39,518	39,449	39,035	35,901	-12
Southwest (8)	14,315	13,607	13,174	13,010	12,020	-16
Nine (9)	25,882	24,613	24,679	24,189	22,001	-15
Southeastern MN (10)	54,598	52,003	50,817	49,841	45,498	-17
Total Nonmetro	\$273,158	\$260,926	\$256,923	\$252,710	\$230,683	-16%
Metro Region						
Hennepin County	120,916	114,287	110,979	109,400	100,115	-17
Ramsey County	52,992	49,835	46,251	46,025	41,681	-21
Remaining Metro	126,281	122,154	118,109	117,020	108,218	-14
Total Metro	\$300,189	\$286,277	\$275,338	\$272,445	\$250,015	-17%

* 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 a base value that is adjusted 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 2008 Motor Vehicle Registration Tax: \$485.5 million

The total motor vehicle registration tax for calendar year 2008 was \$485,510,551. 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 84 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 86 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

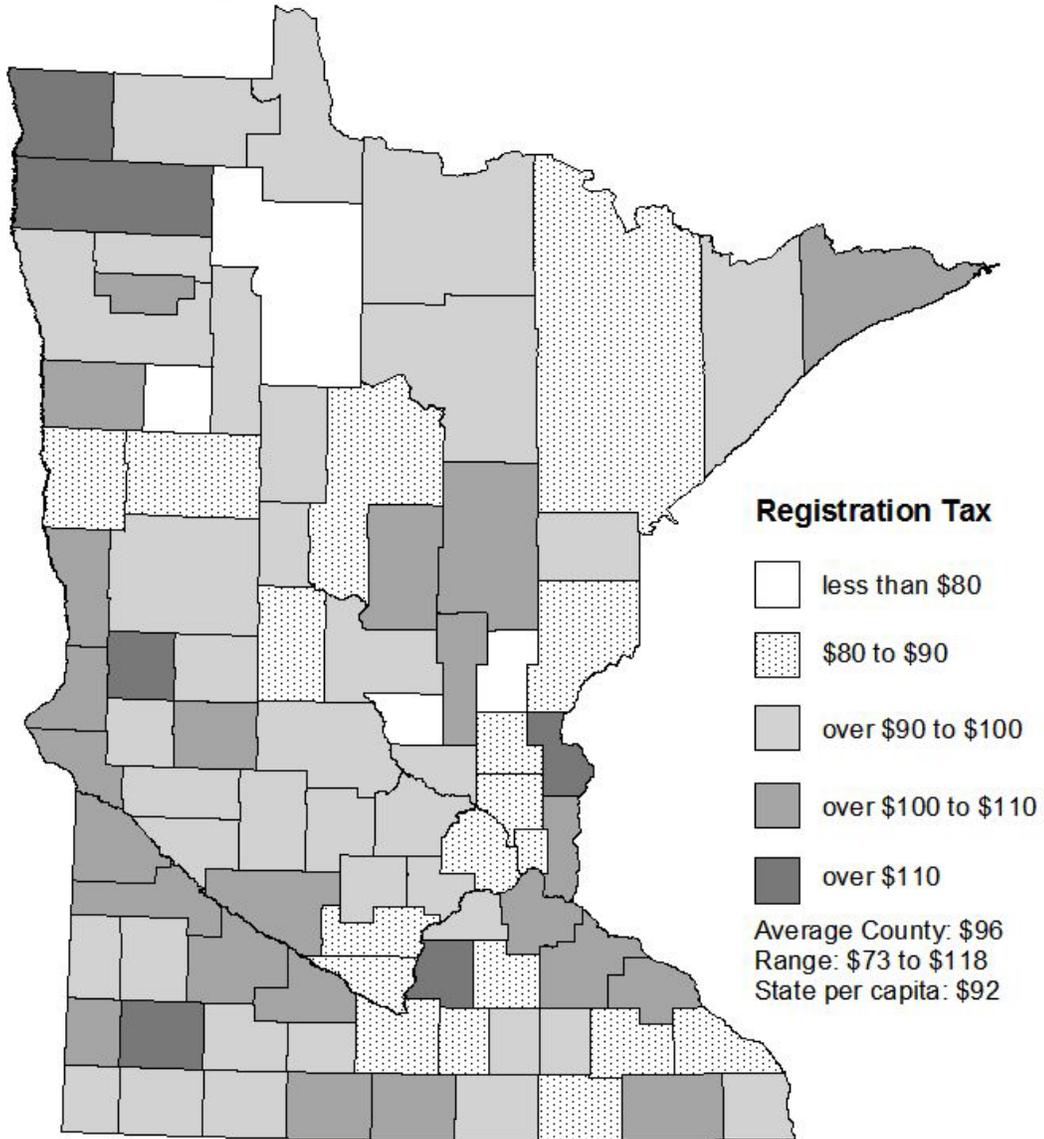
* Base value decreases as the vehicle gets older.

2008 Changes:

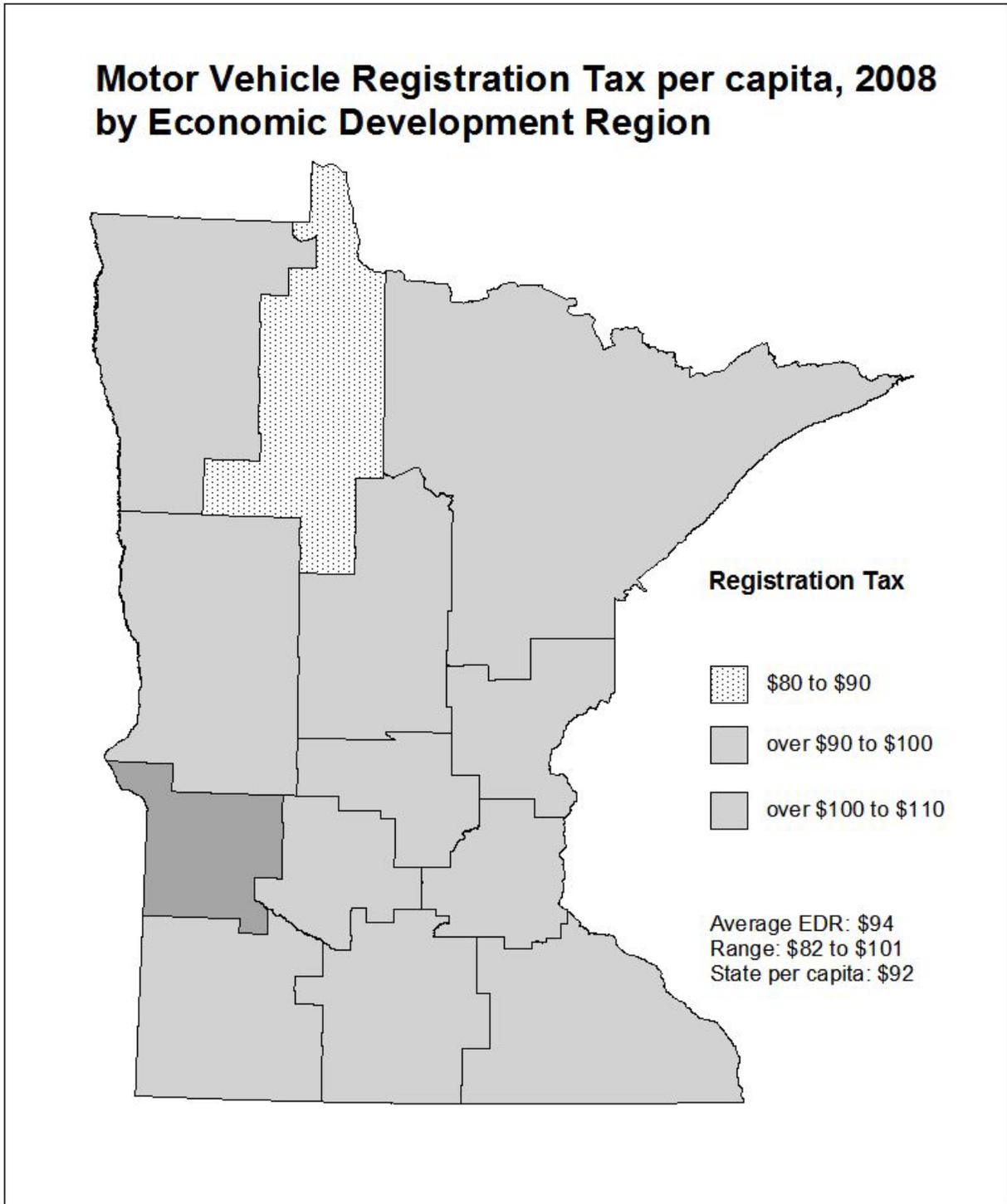
The 2008 Legislature restructured the registration tax for passenger vehicles by:

- 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, 2008 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.



The Past Five Years of the Motor Vehicle Registration Tax

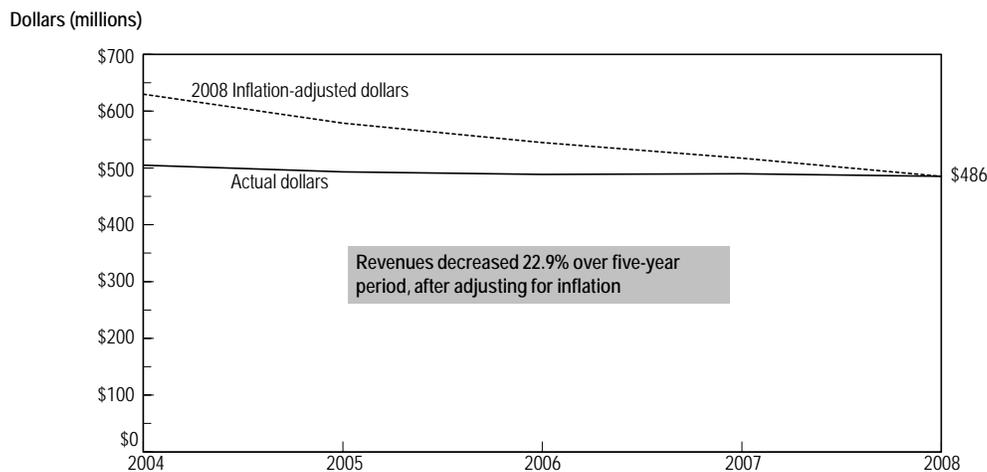
The table below shows the distribution of the motor vehicle registration tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle registration tax for that same time period in current (actual) and constant (inflation-adjusted)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

Motor Vehicle Registration Tax: 2004 to 2008

Current dollars, in thousands

	2004	2005	2006	2007	2008	5-Yr. Chg. Tax
State	\$504,901	\$493,255	\$488,538	\$489,540	\$485,511	-4%
Northern Regions						
Northwest (1)	8,633	8,351	8,303	8,368	8,482	-2
Headwaters (2)	6,812	6,684	6,652	6,692	6,591	-3
Arrowhead (3)	31,514	30,798	30,231	30,138	29,474	-6
West Central (4)	20,745	20,293	20,074	20,126	20,117	-3
Five (5)	15,778	15,395	15,370	15,329	15,040	-5
East Central (7E)	15,480	15,239	16,279	15,967	15,296	-1
Southern Regions						
Six East (6E)	11,871	11,514	11,445	11,388	11,198	-6
Upper MN Valley (6W)	4,802	4,645	4,678	4,705	4,728	-2
Central MN (7W)	35,639	35,343	35,981	35,999	35,704	0
Southwest (8)	11,791	11,499	11,376	11,474	11,617	-1
Nine (9)	21,762	21,183	21,777	21,663	21,349	-2
Southeastern MN (10)	46,723	45,590	45,501	45,236	44,716	-4
Total Nonmetro	\$231,549	\$226,534	\$227,667	\$227,084	\$224,312	-3%
Metro Region						
Hennepin County	109,542	105,792	105,548	105,774	105,157	-4
Ramsey County	47,573	45,894	42,548	43,393	42,458	-11
Remaining Metro	116,237	115,034	112,775	113,290	113,584	-2
Total Metro	\$273,353	\$266,720	\$260,871	\$262,456	\$261,199	-4%

Statewide Motor Vehicle Registration Tax



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 1988.¹¹ A rate increase has been phased in since April 1, 2008; 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.¹²

Tax Amount and Reporting

Calendar Year 2008 Motor Fuels Tax: \$681.4 million

The total net amount after refunds of the motor fuels tax for calendar year 2008 was \$681,381,771. This is the net amount after distributions (based on motor fuel use attributed to nonhighway use) to 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 2008 as a proportion of the total vehicle miles traveled within the state in 2008.

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

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

¹² 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 provided for a phased-in increase in the motor fuels tax. The tax increased 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.

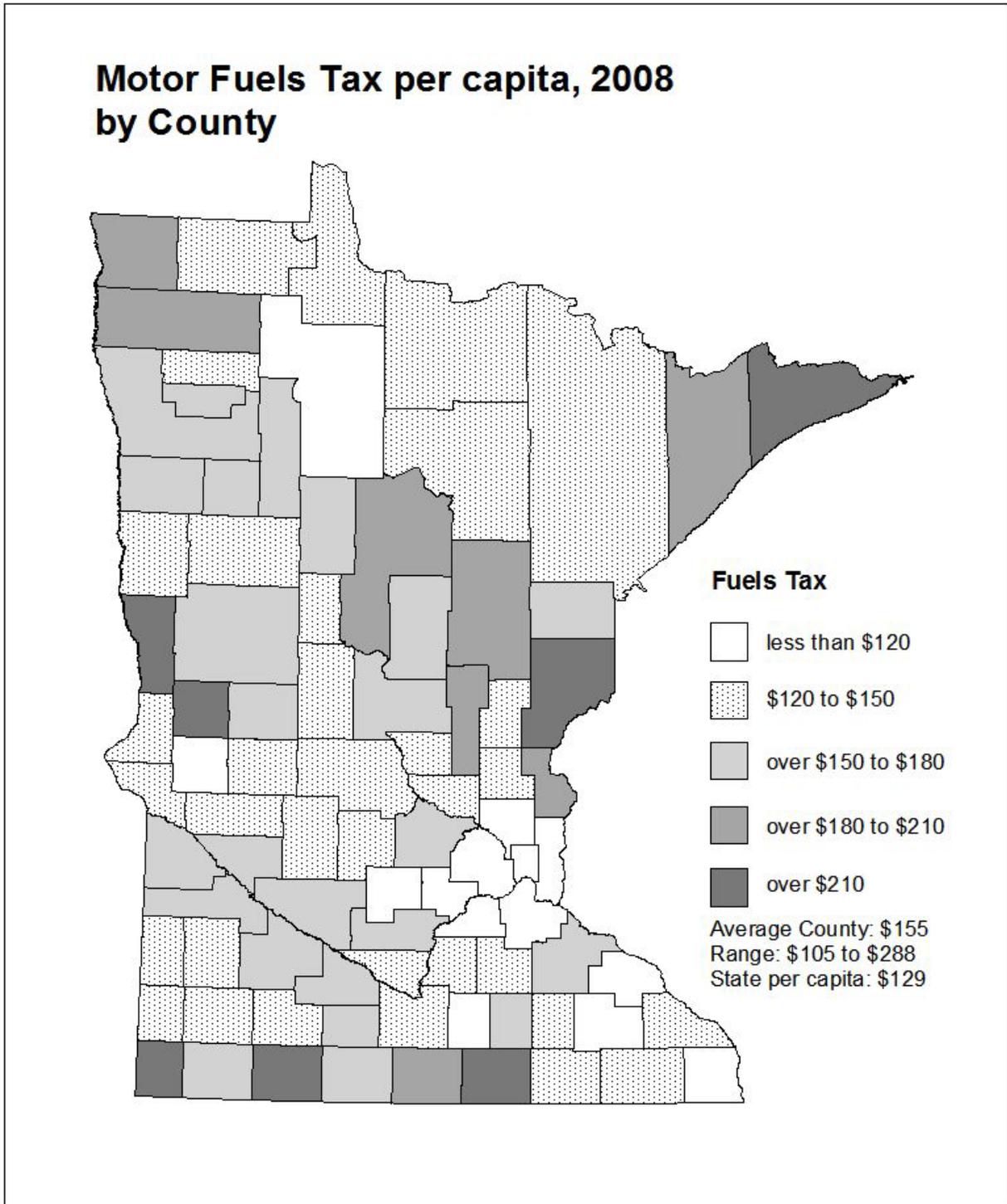
The following table contains the phase-in schedule of motor fuel tax rates. The \$681.4 million in motor fuels tax for 2008 includes tax collected on all fuels shown in the table.

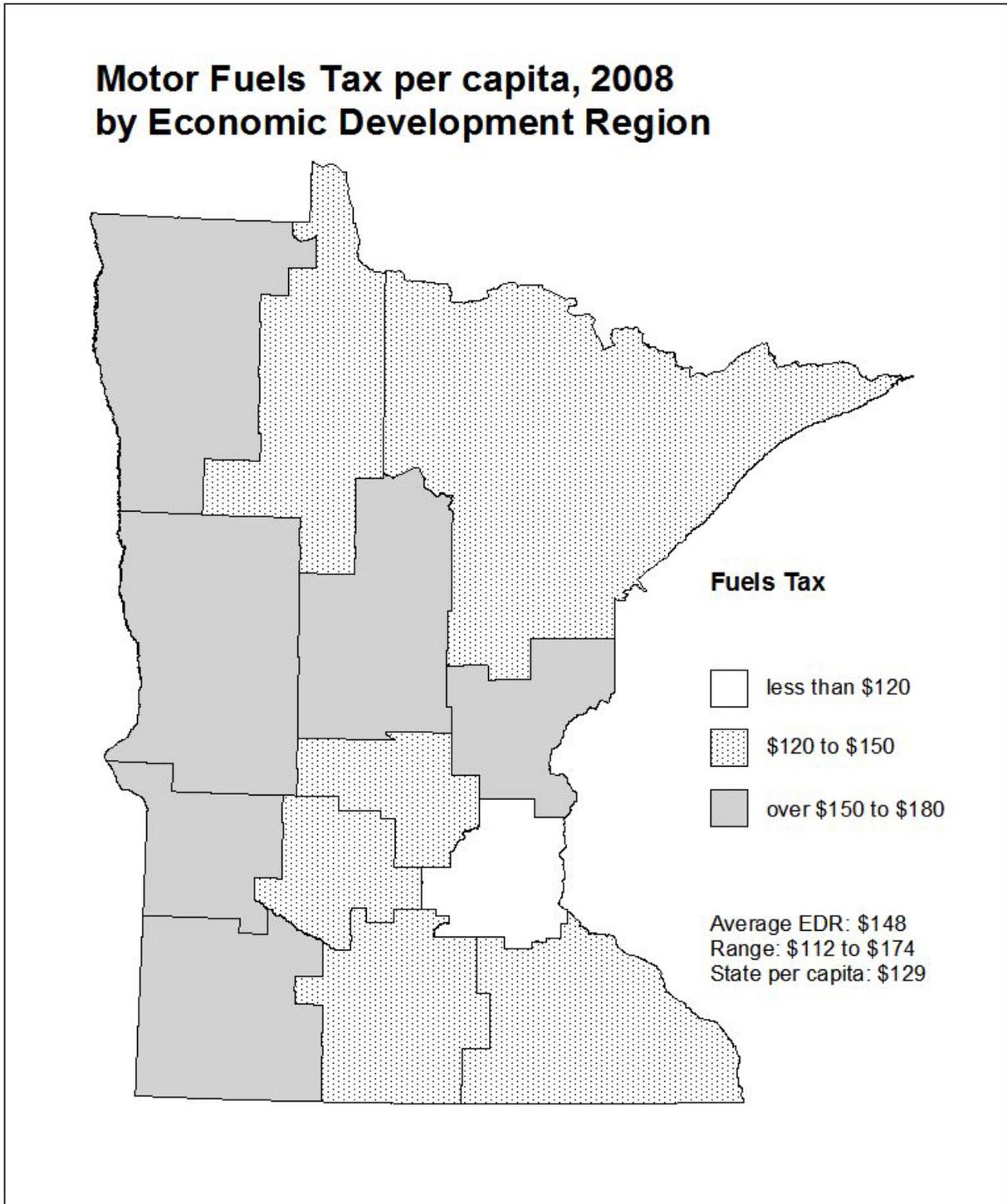
Motor Fuel Tax Phase-in Rates (cents)

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





The Past Five Years of the Motor Fuels Tax

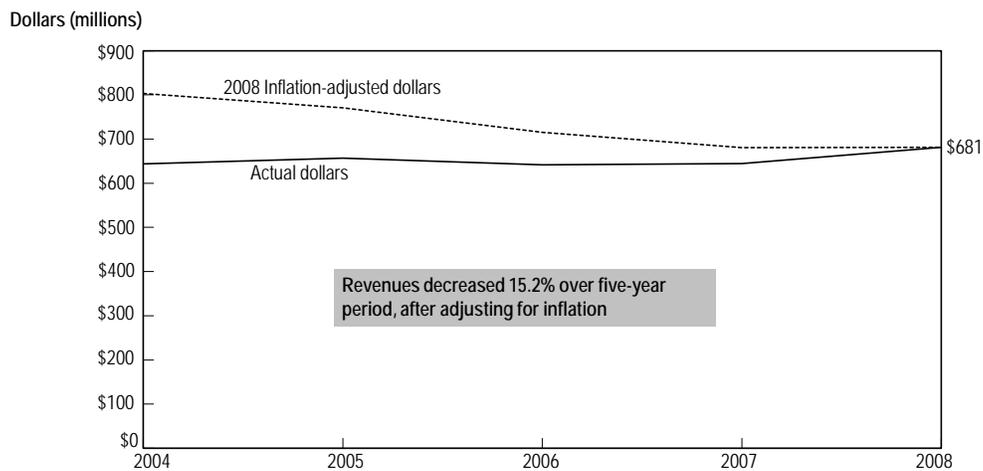
The table shows the distribution of the motor fuels tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor fuels tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Motor Fuels Tax: 2004 to 2008

Current dollars, in thousands

	2004	2005	2006	2007	2008	5-Yr. Chg. Tax
State	\$643,837	\$656,716	\$641,653	\$644,392	\$681,382	6%
Northern Regions						
Northwest (1)	13,121	13,106	12,355	11,869	12,965	-1
Headwaters (2)	10,646	10,932	10,515	10,328	10,876	2
Arrowhead (3)	44,193	44,930	43,495	43,826	46,202	5
West Central (4)	34,045	34,777	33,320	33,062	35,182	3
Five (5)	25,527	25,956	25,296	25,623	26,638	4
East Central (7E)	26,988	27,709	27,228	27,151	27,984	4
Southern Regions						
Six East (6E)	15,217	15,551	14,883	15,090	15,734	3
Upper MN Valley (6W)	6,970	7,001	6,802	6,766	7,144	2
Central MN (7W)	52,380	53,679	54,694	54,625	57,388	10
Southwest (8)	18,831	19,162	18,400	18,245	19,291	2
Nine (9)	30,152	30,717	29,680	30,691	32,221	7
Southeastern MN (10)	64,380	65,472	63,140	63,050	67,044	4
Total Nonmetro	\$342,451	\$348,992	\$339,807	\$340,325	\$358,669	5%
Metro Region						
Hennepin County	124,277	125,874	124,286	125,693	133,387	7
Ramsey County	53,570	54,079	52,714	52,649	54,378	2
Remaining Metro	123,539	127,771	124,846	125,724	134,948	9
Total Metro	\$301,386	\$307,724	\$301,846	\$304,066	\$322,713	7%

Statewide Motor 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.¹³

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

2007 Corporate Income Tax: \$985.2 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, 2007. (Primarily, returns from 2006 were filed in calendar year 2007.) The total statewide corporate tax amount of \$985,216,530 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.¹⁴ This method allowed allocation of the entire \$985.2 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.

¹³ Beginning in 2007, the formula phases in 100 percent sales apportionment, reaching that percentage in 2014.

¹⁴ For 2007, the payroll total was not available for Yellow Medicine County, in order to prevent disclosure of data pertaining to one or more businesses in the county. For purposes of allocating corporate tax data to counties, this report assumes 2007 payroll in Yellow Medicine County is in the same proportion to payroll in the remaining 86 counties as in 2006.

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.

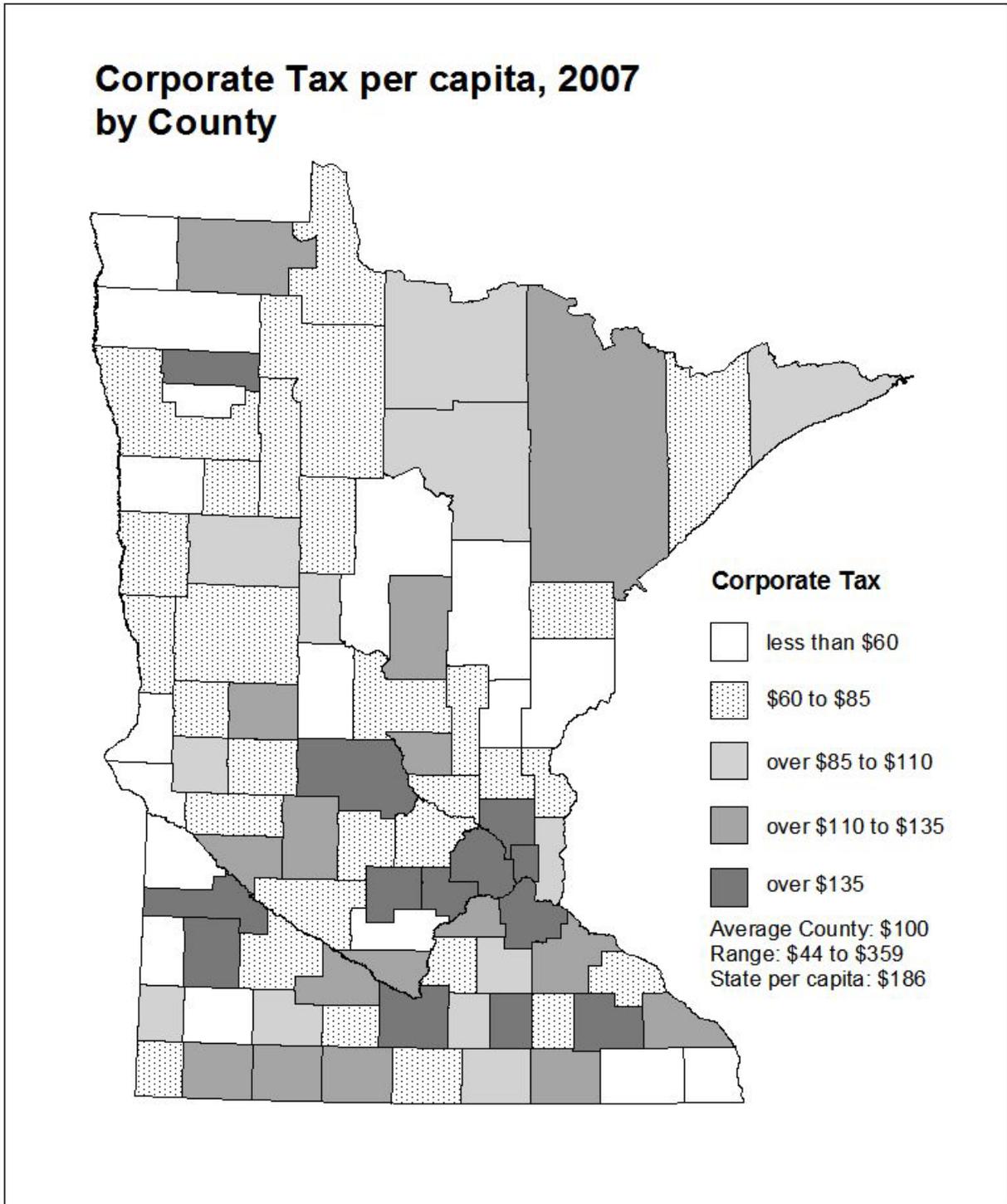
By Unitary/Nonunitary Returns¹⁵

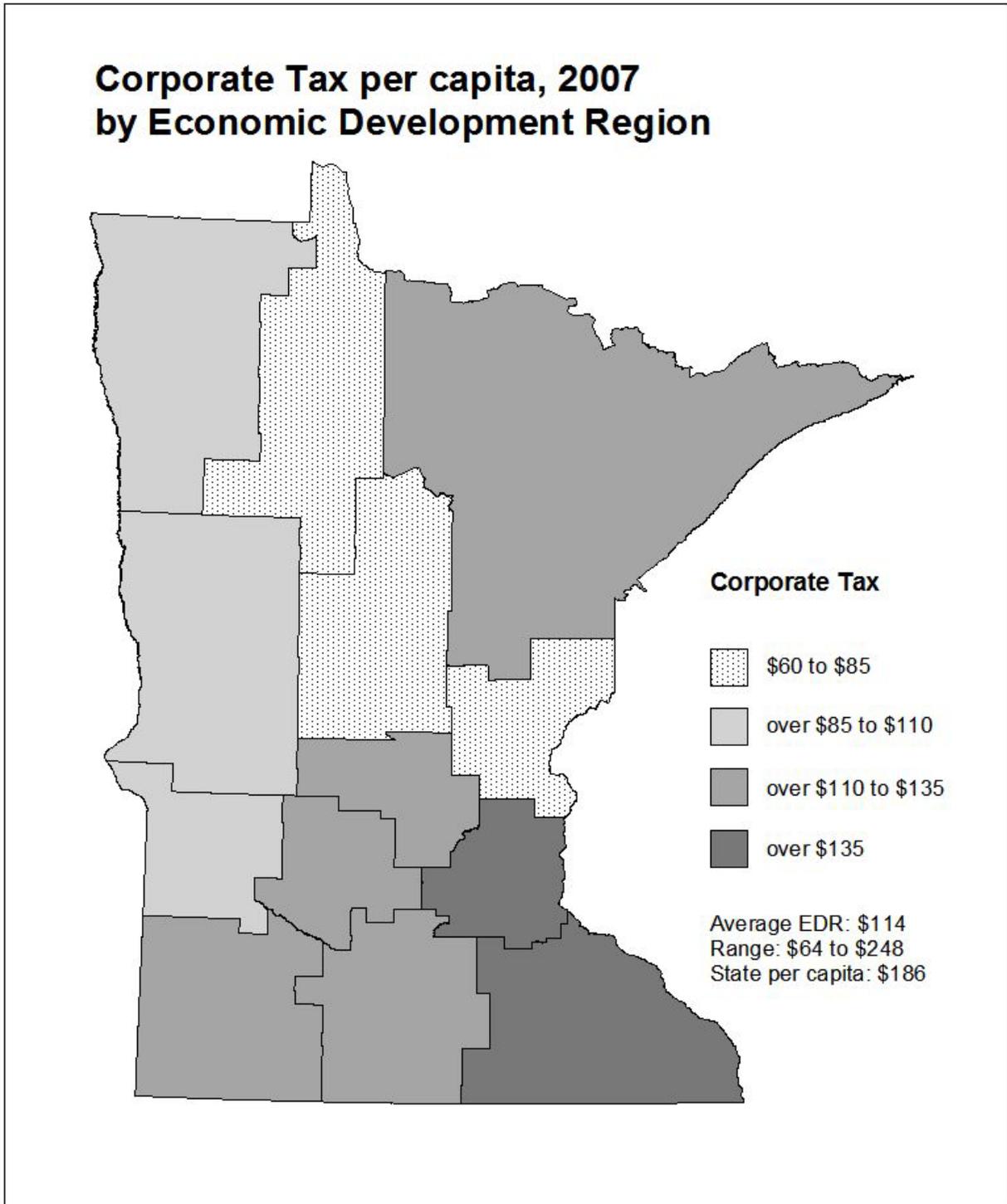
Returns Filed in 2007	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
Unitary Returns	13,526	28.6%	\$832,712,703	84.5%	\$61,564
Nonunitary Returns	<u>33,762</u>	<u>71.4</u>	<u>152,503,827</u>	<u>15.5</u>	<u>4,517</u>
Total	47,288	100.0%	\$985,216,530	100.0%	\$20,834

By Type of Return

Returns Filed in 2007	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
100% Minnesota Corporations					
Regular Tax	7,626	16.1%	\$59,433,847	6.0%	\$7,794
Minimum Tax	6,322	13.4	3,707,018	0.4	586
No Tax	<u>8,344</u>	<u>17.6</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	22,292	47.1%	\$63,140,865	6.4%	\$2,832
Multistate Corporations					
Regular Tax	11,955	25.3%	\$904,923,544	91.9%	\$75,694
Minimum Tax	6,589	13.9	17,152,121	1.7	2,603
No Tax	<u>6,452</u>	<u>13.7</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	24,996	52.9%	\$922,075,665	93.6%	\$36,889
All Corporations					
Regular Tax	19,581	41.4%	\$964,357,391	97.9%	\$49,250
Minimum Tax	12,911	27.3	20,859,139	2.1	1,616
No Tax	<u>14,796</u>	<u>31.3</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	47,288	100.0%	\$985,216,530	100.0%	\$20,834

¹⁵ Related corporations, such as subsidiary, brother-sister, and parent corporations, must file on a unitary basis. For these corporations, the denominator of the three-factor apportionment formula (property, payroll, and sales) includes the factors of all the corporations in the unitary group. The numerator is the factors of the individual corporation, and the taxable income apportioned is the total income of the unitary group.





The Past Five Years of 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.

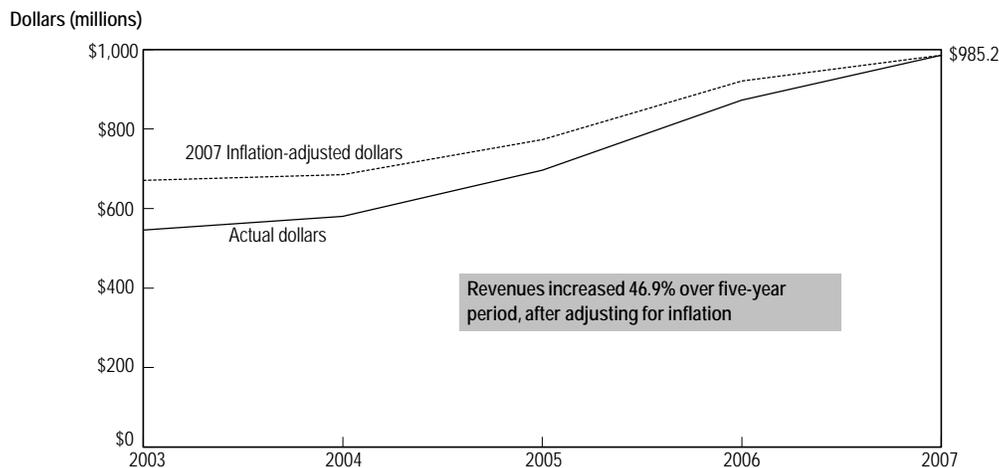
Corporate Franchise Tax: 2003 to 2007

Current dollars, in thousands

	2003*	2004	2005	2006	2007	5-Yr. Chg. Tax
State	\$545,714	\$580,379	\$696,227	\$872,409	\$985,217	81%
Northern Regions						
Northwest (1)	4,695	4,954	5,894	7,115	8,026	71
Headwaters (2)	3,656	3,720	4,373	5,370	5,953	63
Arrowhead (3)	20,028	21,244	25,371	32,610	36,314	81
West Central (4)	10,886	11,574	13,924	17,432	19,358	78
Five (5)	7,570	8,064	9,543	12,202	13,469	78
East Central (7E)	6,423	6,984	8,386	10,347	10,285	60
Southern Regions						
Six East (6E)	8,146	8,603	10,213	13,064	14,013	72
Upper MN Valley (6W)	2,230	2,278	2,881	3,980	4,623	107
Central MN (7W)	23,378	24,847	30,073	39,034	45,830	96
Southwest (8)	6,778	6,711	9,089	11,379	12,948	91
Nine (9)	14,354	14,892	18,007	23,280	25,661	79
Southeastern MN (10)	41,572	42,806	50,242	63,834	76,445	84
Total Nonmetro	\$149,715	\$156,676	\$187,996	\$239,647	\$272,926	82%
Metro Region						
Hennepin County	231,960	247,725	298,999	369,073	419,610	81
Ramsey County	75,024	80,564	94,191	117,084	127,756	70
Remaining Metro	89,015	95,414	115,040	146,604	164,925	85
Total Metro	\$395,999	\$423,703	\$508,231	\$632,762	\$712,290	80%

* The distribution of corporate franchise tax among regions for 2003 has been revised to correct for an error overstating 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 2008 State General Property Tax: \$731.6 million

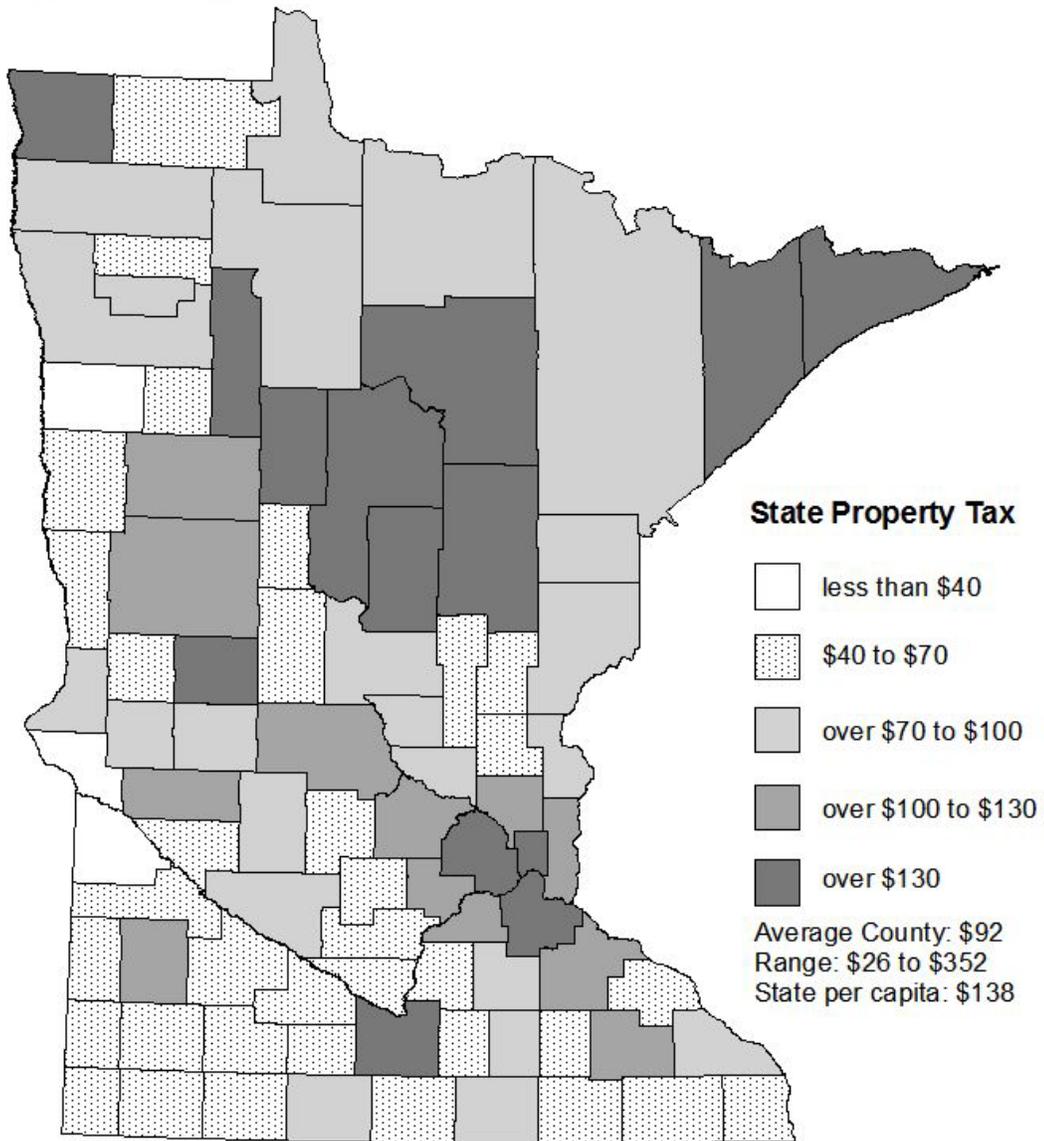
The total state general property tax for taxes payable in 2008 was \$731,575,210. Legislation enacted in 2005 (for taxes payable in 2006) required 95 percent of the state general tax to be levied against commercial/industrial/public utility property, with the remaining 5 percent levied against seasonal recreational property.

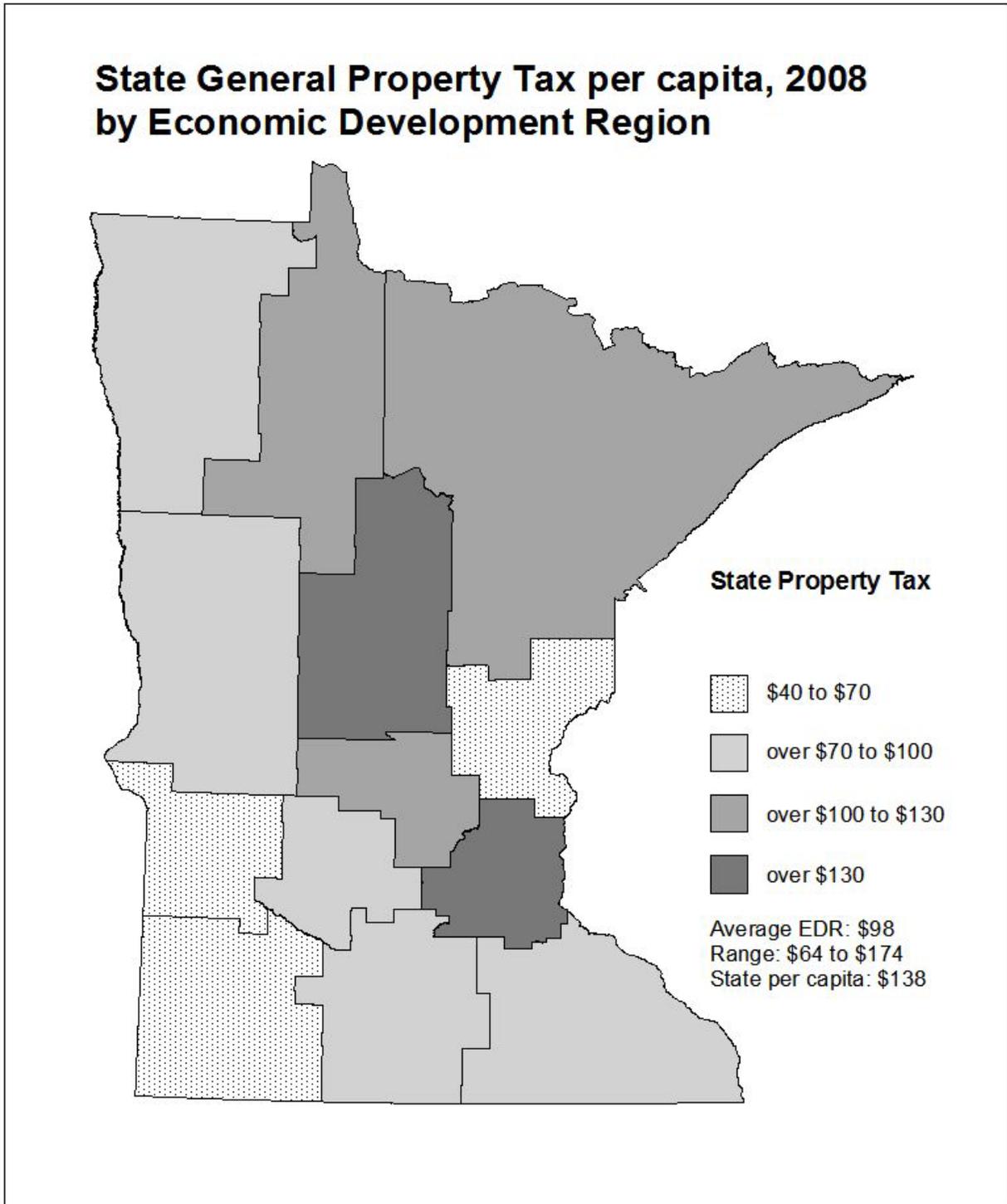
For taxes payable in 2008, the state tax rate was 45.949 percent for commercial-industrial/public utility property and 20.385 percent for seasonal recreational property, based on a prescribed levy of \$734.5 million, which yielded a levy of \$697.8 million and \$36.7 million respectively.¹⁶

The tax rates are computed by the Department of Revenue.

¹⁶ The actual levy was \$731.6 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 \$2.5 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, 2008 by County





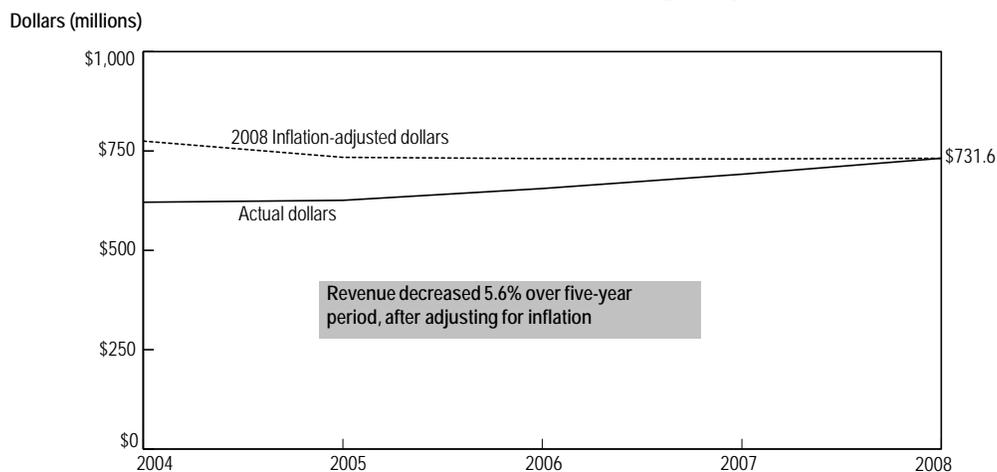
The First Five Years of State General Property Tax

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. The graph shows total dollars of the state general property tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

State General Property Tax: Payable 2004 to 2008
Current dollars, in thousands

	2004	2005	2006	2007	2008	5-Yr. Chg. Tax
State	\$621,124	\$625,576	\$655,554	\$691,014	\$731,575	18%
Northern Regions						
Northwest (1)	6,302	6,330	6,130	6,196	6,325	0
Headwaters (2)	8,081	8,694	7,852	8,252	8,553	6
Arrowhead (3)	32,403	34,949	32,225	32,877	34,055	5
West Central (4)	19,511	21,121	19,467	20,614	21,521	10
Five (5)	25,346	28,230	24,385	25,607	26,554	5
East Central (7E)	8,782	9,717	9,894	10,590	10,931	24
Southern Regions						
Six East (6E)	7,977	8,303	8,274	8,637	8,928	12
Upper MN Valley (6W)	2,826	2,828	2,834	2,903	2,984	6
Central MN (7W)	32,452	34,119	37,096	39,981	41,787	29
Southwest (8)	7,792	7,566	7,835	7,974	7,891	1
Nine (9)	16,749	17,335	17,642	17,641	18,936	13
Southeastern MN (10)	36,927	38,699	41,610	41,477	43,060	17
Total Nonmetro	\$205,150	\$217,891	\$215,243	\$222,749	\$231,525	13%
Metro Region						
Hennepin County	222,188	214,055	231,321	244,575	262,407	18
Ramsey County	74,342	72,619	78,629	82,794	88,549	19
Remaining Metro	119,444	121,011	130,360	140,896	149,094	25
Total Metro	\$415,974	\$407,685	\$440,310	\$468,265	\$500,050	20%

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 2008 by type of taxing district, including the state property tax levy

B. Property Valuation of taxable real and personal property for the 2007 assessment (taxes payable in 2008), including the total market value, referendum market value, and net tax capacity

C. The Average Tax Rates for taxes payable in 2008 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	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2007-2008)					
Human Services Aid (Calendar 2008)					
Medical Assistance					
Minnesota Family Investment Program					
General Assistance including GAMC					
Social Services					
Miscellaneous					
Total					
Highway Aid (Calendar 2008)					
County Aid					
Municipal Aid					
Township Aid					
Total					
Local Government Aid (Calendar 2008)					
Disparity Reduction Aid (Calendar 2008)					
County Program Aid (Payable 2008)					
Community Corrections Funding (2008)					
Total Aids					
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit					
Agricultural Market Value Credit					
Miscellaneous Credits					
Total Property Tax Credits					
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)					
Regular (Renters)					
Targeting Refund					
Total Property Tax Refunds					
Total Aids/Credits					
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
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 (2007 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 (2007 filed 2008)					
Sales/Use Tax (Calendar 2008)					
Motor Vehicle Sales Tax (Calendar 2008)					
Motor Vehicle Registration Tax (Calendar 2008)					
Motor Fuels Tax (Calendar 2008)					
Corporate Income Tax (Calendar 2008)					
State Property Tax (Payable 2008)					
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.

2008 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2007 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 116 and 117.

The total state aids and credits contained in this report equal about \$12.9 billion, whereas the total of the seven major taxes listed in this report equal \$14.0 billion paid by residents and an additional \$1.0 billion paid by nonresidents (for a total tax amount of \$15.0 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 \$17.3 billion in fiscal year 2007 and \$17.7 billion in fiscal year 2008. 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 2007 Update report (published December 2009). Therefore, the \$15.0 billion total taxes listed in this report (residents and nonresidents) is about 86 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.

I. Major State Aids/Credits	STATEWIDE SUMMARY - RESIDENTS ONLY		
	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments			
Education Aid (2007-2008)	\$6,732,188	55.4%	\$1,273
Human Services Aid (Calendar 2008)			
Medical Assistance	2,351,674	19.3	445
Minnesota Family Investment Program	91,304	0.8	17
General Assistance including GAMC	298,499	2.5	56
Social Services	1,324,175	10.9	250
Miscellaneous	130,339	1.1	25
Total	4,195,991	34.5	793
Highway Aid (Calendar 2008)			
County Aid	385,257	3.2	73
Municipal Aid	117,092	1.0	22
Township Aid	29,245	0.2	6
Total	531,594	4.4	101
Local Government Aid (Calendar 2008)	430,639	3.5	81
Disparity Reduction Aid (Calendar 2008)	18,028	0.1	3
County Program Aid (Payable 2008)	160,970	1.3	30
Community Corrections Funding (2008)	85,921	0.7	16
Total Aids	12,155,331	100.0	2,299
B. Property Tax Credits (Payable 2008)			
Homestead Market Value Credit	265,762	84.6	50
Agricultural Market Value Credit	25,134	8.0	5
Miscellaneous Credits	23,401	7.4	4
Total Property Tax Credits	314,297	100.0	59
C. Property Tax Refunds (07 filed 08)			
Regular (Homeowners)	234,123	57.7	44
Regular (Renters)	164,482	40.5	31
Targeting Refund	7,376	1.8	1
Total Property Tax Refunds	405,981	100.0	77
Total Aids/Credits	\$12,875,609	100.0%	\$2,435
II. Property Tax Data			
A. Property Tax Levy (Payable 2008)			
County Levy	\$2,280,875	30.0%	\$431
City/Town Levy	1,757,256	23.1	332
School District Net Tax Capacity Levy	1,157,278	15.2	219
School District Referendum Market Value Levy	682,780	9.0	129
Miscellaneous District Levy	989,851	13.0	187
State Property Tax Levy	731,575	9.6	138
Total Levy	\$7,599,615	100.0%	\$1,437
Less Property Tax Credits	314,297		59
Net Property Taxes Payable	7,285,318		1,378
B. Property Valuation (2007 Assessment)			
Market Valuation	\$561,587,185		\$106,201
Referendum Market Valuation	479,230,600		90,626
Net Tax Capacity (NTC)	6,330,370		1,197
C. Average Local NTC Tax Rate	97.165		
Avg. Referendum Mkt. Value Tax Rate	0.150		
III. Major State Taxes			
Individual Income Tax (2007 filed 2008)	\$6,918,636	49.5%	\$1,308
Sales/Use Tax (Calendar 2008)	3,704,922	26.5	701
Motor Vehicle Sales Tax (Calendar 2008)	480,698	3.4	91
Motor Vehicle Registration Tax (Calendar 2008)	485,511	3.5	92
Motor Fuels Tax (Calendar 2008)	681,382	4.9	129
Corporate Income Tax (Calendar 2007)	985,217	7.0	186
State General Property Tax (Payable 2008)	731,575	5.2	138
Total State Taxes	\$13,987,940	100.0%	\$2,645

I. Major State Aids/Credits	STATEWIDE SUMMARY - INCLUDES NONRESIDENTS		
	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments			
Education Aid (2007-2008)	\$6,732,188	55.4%	\$1,273
Human Services Aid (Calendar 2008)			
Medical Assistance	2,351,674	19.3	445
Minnesota Family Investment Program	91,304	0.8	17
General Assistance including GAMC	298,499	2.5	56
Social Services	1,324,175	10.9	250
Miscellaneous	130,339	1.1	25
Total	4,195,991	34.5	793
Highway Aid (Calendar 2008)			
County Aid	385,257	3.2	73
Municipal Aid	117,092	1.0	22
Township Aid	29,245	0.2	6
Total	531,594	4.4	101
Local Government Aid (Calendar 2008)	430,639	3.5	81
Disparity Reduction Aid (Calendar 2008)	18,028	0.1	3
County Program Aid (Payable 2008)	160,970	1.3	30
Community Corrections Funding (2008)	85,921	0.7	16
Total Aids	12,155,331	100.0	2,299
B. Property Tax Credits (Payable 2008)			
Homestead Market Value Credit	265,762	84.6	50
Agricultural Market Value Credit	25,134	8.0	5
Miscellaneous Credits	23,401	7.4	4
Total Property Tax Credits	314,297	100.0	59
C. Property Tax Refunds (07 filed 08)			
Regular (Homeowners)	234,123	57.7	44
Regular (Renters)	164,482	40.5	31
Targeting Refund	7,376	1.8	1
Total Property Tax Refunds	405,981	100.0	77
Total Aids/Credits	\$12,875,609	100.0%	\$2,435
II. Property Tax Data			
A. Property Tax Levy (Payable 2008)			
County Levy	\$2,280,875	30.0%	\$431
City/Town Levy	1,757,256	23.1	332
School District Net Tax Capacity Levy	1,157,278	15.2	219
School District Referendum Market Value Levy	682,780	9.0	129
Miscellaneous District Levy	989,851	13.0	187
State Property Tax Levy	731,575	9.6	138
Total Levy	\$7,599,615	100.0%	\$1,437
Less Property Tax Credits	314,297		59
Net Property Taxes Payable	7,285,318		1,378
B. Property Valuation (2007 Assessment)			
Market Valuation	\$561,587,185		\$106,201
Referendum Market Valuation	479,230,600		90,626
Net Tax Capacity (NTC)	0		0
C. Average Local NTC Tax Rate	97.165		
Avg. Referendum Mkt. Value Tax Rate	0.150		
III. Major State Taxes			
Individual Income Tax (2007 filed 2008)	\$7,191,040	48.0%	\$1,360
Sales/Use Tax (Calendar 2008)	4,430,673	29.6	838
Motor Vehicle Sales Tax (Calendar 2008)	480,698	3.2	91
Motor Vehicle Registration Tax (Calendar 2008)	485,511	3.2	92
Motor Fuels Tax (Calendar 2008)	681,382	4.5	129
Corporate Income Tax (Calendar 2007)	985,217	6.6	186
State General Property Tax (Payable 2008)	731,575	4.9	138
Total State Taxes	\$14,986,095	100.0%	\$2,834

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 55.1 percent of the education aid goes to metro counties and 44.9 percent goes to nonmetro counties.

2008 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2007 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 116 and 117.

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 \$1.0 billion. 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 (2007-2008)	\$3,706,552	58.0%	\$1,291	\$3,025,636	52.4%	\$1,251
Human Services Aid (Calendar 2008)						
Medical Assistance	1,239,698	19.4	432	1,111,977	19.3	460
Minnesota Family Investment Program	55,376	0.9	19	35,928	0.6	15
General Assistance including GAMC	194,241	3.0	68	104,258	1.8	43
Social Services	711,570	11.1	248	612,605	10.6	253
Miscellaneous	79,986	1.3	28	50,353	0.9	21
Total	2,280,869	35.7	795	1,915,122	33.2	792
Highway Aid (Calendar 2008)						
County Aid	72,118	1.1	25	313,139	5.4	130
Municipal Aid	79,188	1.2	28	37,903	0.7	16
Township Aid	692	0.0	0	28,553	0.5	12
Total	151,999	2.4	53	379,595	6.6	157
Local Government Aid (Calendar 2008)	138,980	2.2	48	291,658	5.1	121
Disparity Reduction Aid (Calendar 2008)	1,365	0.0	0	16,663	0.3	7
County Program Aid (Payable 2008)	63,554	1.0	22	97,416	1.7	40
Community Corrections Funding (2008)	42,995	0.7	15	42,925	0.7	18
Total Aids	6,386,315	100.0	2,225	5,769,016	100.0	2,386
B. Property Tax Credits (Payable 2008)						
Homestead Market Value Credit	109,768	98.5	38	155,994	76.9	65
Agricultural Market Value Credit	1,357	1.2	0	23,777	11.7	10
Miscellaneous Credits	311	0.3	0	23,090	11.4	10
Total Property Tax Credits	111,437	100.0	39	202,860	100.0	84
C. Property Tax Refunds (07 filed 08)						
Regular (Homeowners)	163,183	59.1	57	70,940	54.6	29
Regular (Renters)	108,799	39.4	38	55,682	42.8	23
Targeting Refund	4,045	1.5	1	3,331	2.6	1
Total Property Tax Refunds	276,028	100.0	96	129,953	100.0	54
Total Aids/Credits	\$6,773,779	100.0%	\$2,360	\$6,101,830	100.0%	\$2,524
II. Property Tax Data						
A. Property Tax Levy (Payable 2008)						
County Levy	\$1,133,963	23.6%	\$395	\$1,146,912	41.0%	\$474
City/Town Levy	1,088,352	22.6	379	668,904	23.9	277
School District Net Tax Capacity Levy	695,765	14.5	242	461,512	16.5	191
School District Referendum Market Value Levy	495,717	10.3	173	187,063	6.7	77
Miscellaneous District Levy	891,385	18.6	311	98,466	3.5	41
State Property Tax Levy	500,050	10.4	174	231,525	8.3	96
Total Levy	\$4,805,232	100.0%	\$1,674	\$2,794,382	100.0%	\$1,156
Less Property Tax Credits	111,437		39	202,860		84
Net Property Taxes Payable	4,693,796		1,635	2,591,522		1,072
B. Property Valuation (2007 Assessment)						
Market Valuation	\$323,498,910		\$112,708	\$238,088,275		\$98,476
Referendum Market Valuation	319,524,124		111,323	159,706,475		66,056
Net Tax Capacity (NTC)	3,856,299		1,344	2,474,071		1,023
C. Average Local NTC Tax Rate	98.042			95.796		
Avg. Referendum Mkt. Value Tax Rate	0.164			0.121		
III. Major State Taxes						
Individual Income Tax (2007 filed 2008)	\$4,694,740	51.4%	\$1,636	\$2,223,896	45.9%	\$920
Sales/Use Tax (Calendar 2008)	2,401,514	26.3	837	1,303,408	26.9	539
Motor Vehicle Sales Tax (Calendar 2008)	250,015	2.7	87	230,683	4.8	95
Motor Vehicle Registration Tax (Calendar 2008)	261,199	2.9	91	224,312	4.6	93
Motor Fuels Tax (Calendar 2008)	322,713	3.5	112	358,669	7.4	148
Corporate Income Tax (Calendar 2007)	712,290	7.8	248	272,926	5.6	113
State General Property Tax (Payable 2008)	500,050	5.5	174	231,525	4.8	96
Total State Taxes	\$9,142,522	100.0%	\$3,185	\$4,845,418	100.0%	\$2,004

I. Major State Aids/Credits	METRO - % of Total		NONMETRO - % of Total	
	Amount (000s)	Percent	Amount (000s)	Percent
A. Aids to Local Governments				
Education Aid (2007-2008)	\$3,706,552	55.1%	\$3,025,636	44.9%
Human Services Aid (Calendar 2008)				
Medical Assistance	1,239,698	52.7	1,111,977	47.3
Minnesota Family Investment Program	55,376	60.6	35,928	39.4
General Assistance including GAMC	194,241	65.1	104,258	34.9
Social Services	711,570	53.7	612,605	46.3
Miscellaneous	79,986	61.4	50,353	38.6
Total	2,280,869	54.4	1,915,122	45.6
Highway Aid (Calendar 2008)				
County Aid	72,118	18.7	313,139	81.3
Municipal Aid	79,188	67.6	37,903	32.4
Township Aid	692	2.4	28,553	97.6
Total	151,999	28.6	379,595	71.4
Local Government Aid (Calendar 2008)	138,980	32.3	291,658	67.7
Disparity Reduction Aid (Calendar 2008)	1,365	7.6	16,663	92.4
County Program Aid (Payable 2008)	63,554	39.5	97,416	60.5
Community Corrections Funding (2008)	42,995	50.0	42,925	50.0
Total Aids	6,386,315	52.5	5,769,016	47.5
B. Property Tax Credits (Payable 2008)				
Homestead Market Value Credit	109,768	41.3	155,994	58.7
Agricultural Market Value Credit	1,357	5.4	23,777	94.6
Miscellaneous Credits	311	1.3	23,090	98.7
Total Property Tax Credits	111,437	35.5	202,860	64.5
C. Property Tax Refunds (07 filed 08)				
Regular (Homeowners)	163,183	69.7	70,940	30.3
Regular (Renters)	108,799	66.1	55,682	33.9
Targeting Refund	4,045	54.8	3,331	45.2
Total Property Tax Refunds	276,028	68.0	129,953	32.0
Total Aids/Credits	\$6,773,779	52.6%	\$6,101,830	47.4%
II. Property Tax Data				
A. Property Tax Levy (Payable 2008)				
County Levy	\$1,133,963	49.7%	\$1,146,912	50.3%
City/Town Levy	1,088,352	61.9	668,904	38.1
School District Net Tax Capacity Levy	695,765	60.1	461,512	39.9
School District Referendum Market Value Levy	495,717	72.6	187,063	27.4
Miscellaneous District Levy	891,385	90.1	98,466	9.9
State Property Tax Levy	500,050	68.4	231,525	31.6
Total Levy	\$4,805,232	63.2%	\$2,794,382	36.8%
Less Property Tax Credits	111,437		202,860	
Net Property Taxes Payable	4,693,796		2,591,522	
B. Property Valuation (2007 Assessment)				
Market Valuation	\$323,498,910		\$238,088,275	
Referendum Market Valuation	319,524,124		159,706,475	
Net Tax Capacity (NTC)	3,856,299		2,474,071	
C. Average Local NTC Tax Rate	98.042		95.796	
Avg. Referendum Mkt. Value Tax Rate	0.164		0.121	
III. Major State Taxes				
Individual Income Tax (2007 filed 2008)	\$4,694,740	67.9%	\$2,223,896	32.1%
Sales/Use Tax (Calendar 2008)	2,401,514	64.8	1,303,408	35.2
Motor Vehicle Sales Tax (Calendar 2008)	250,015	52.0	230,683	48.0
Motor Vehicle Registration Tax (Calendar 2008)	261,199	53.8	224,312	46.2
Motor Fuels Tax (Calendar 2008)	322,713	47.4	358,669	52.6
Corporate Income Tax (Calendar 2007)	712,290	72.3	272,926	27.7
State General Property Tax (Payable 2008)	500,050	68.4	231,525	31.6
Total State Taxes	\$9,142,522	65.4%	\$4,845,418	34.6%

3. Regional Data

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

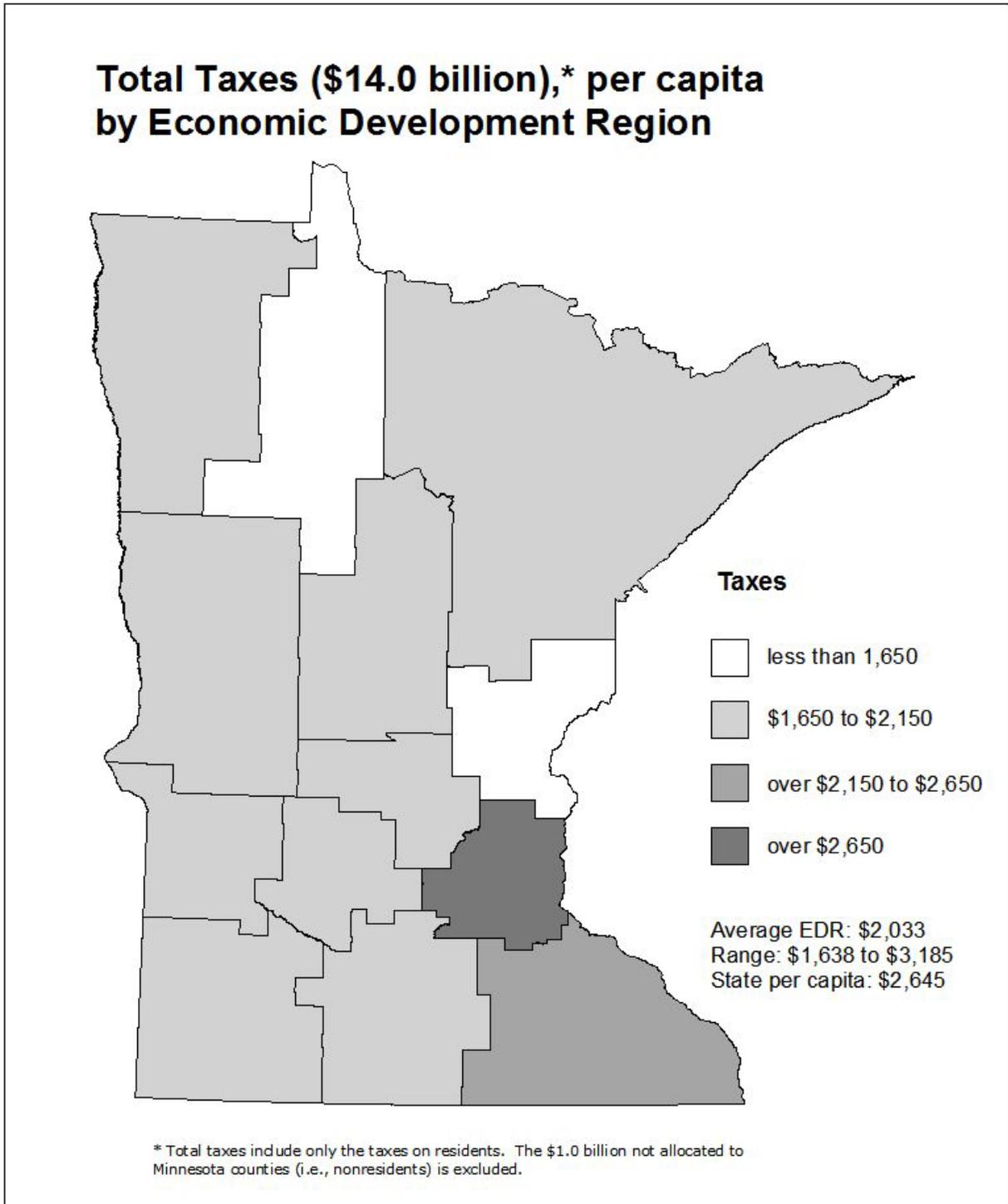
- Map on page 114 is total per capita aid and credits by economic development region
- Map on page 115 is total per capita taxes (residents only) by economic development region
- Map on page 116 is per capita personal income by county
- Map page 117 is per capita personal income by region

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.

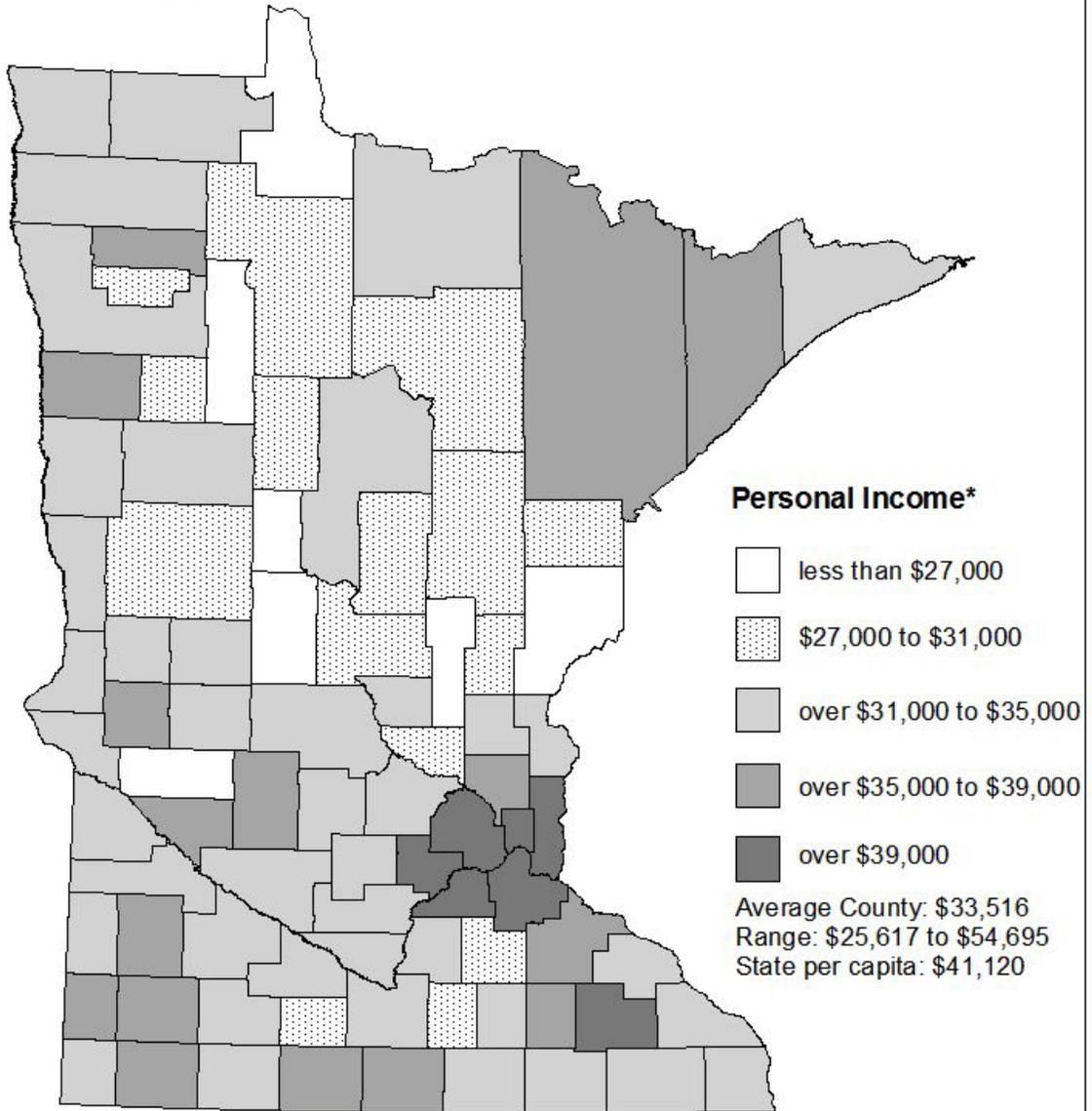
Statewide per capita amounts exclude income and sales taxes paid by nonresidents of Minnesota.

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.

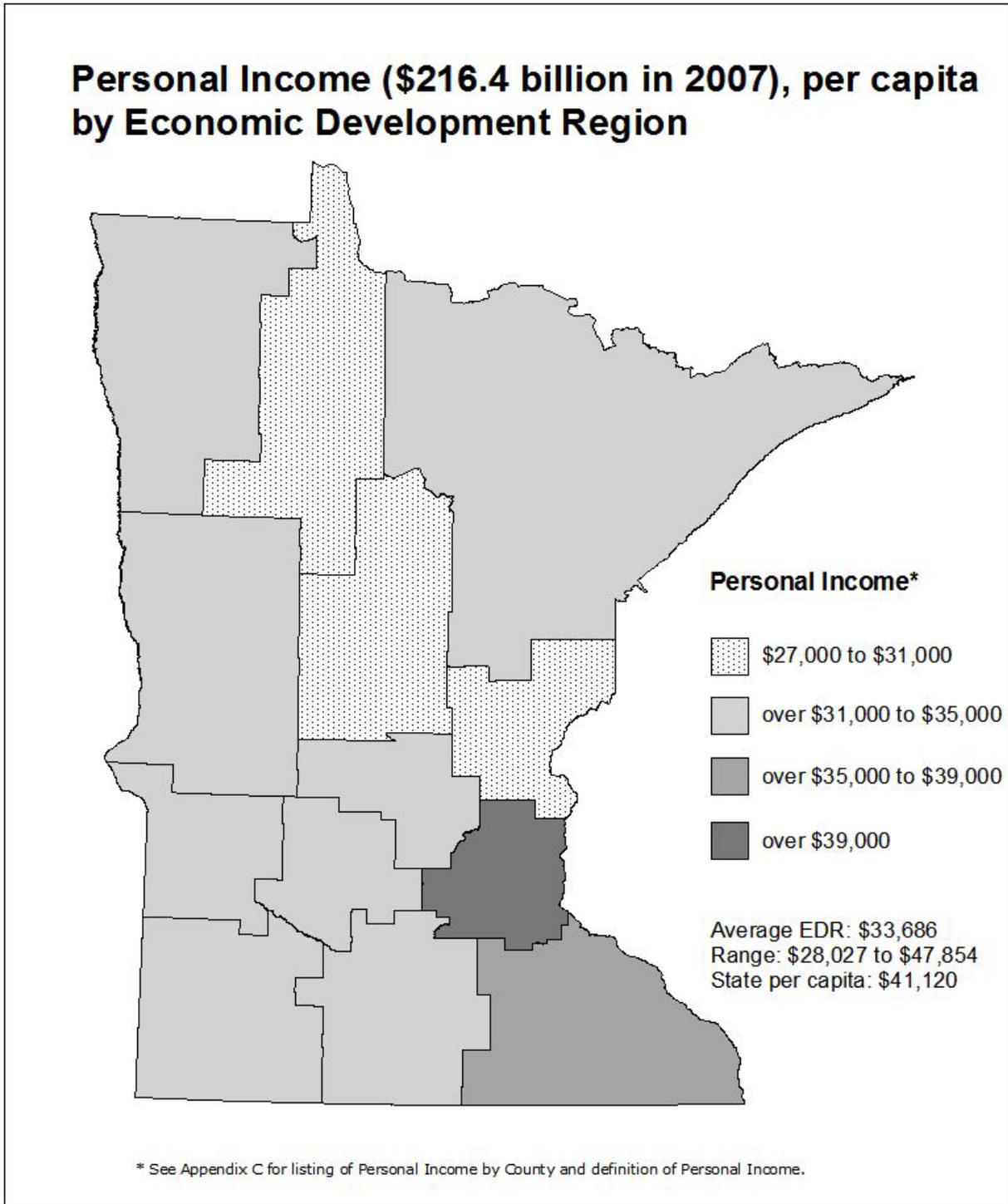
2008 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2007 is the most recent year for which data for a particular aid or tax is available, except for Appendix C and the maps on pages 116 and 117.



Personal Income (\$216.4 billion in 2007), per capita by County



* 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 (2007-2008)	\$128,568	48.1%	\$1,500	\$6,732,188	55.4%	\$1,273
Human Services Aid (Calendar 2008)						
Medical Assistance	50,879	19.0	594	2,351,674	19.3	445
Minnesota Family Investment Program	1,169	0.4	14	91,304	0.8	17
General Assistance including GAMC	3,167	1.2	37	298,499	2.5	56
Social Services	27,167	10.2	317	1,324,175	10.9	250
Miscellaneous	1,732	0.6	20	130,339	1.1	25
Total	84,113	31.4	981	4,195,991	34.5	793
Highway Aid (Calendar 2008)						
County Aid	26,467	9.9	309	385,257	3.2	73
Municipal Aid	2,131	0.8	25	117,092	1.0	22
Township Aid	3,471	1.3	40	29,245	0.2	6
Total	32,070	12.0	374	531,594	4.4	101
Local Government Aid (Calendar 2008)	14,540	5.4	170	430,639	3.5	81
Disparity Reduction Aid (Calendar 2008)	590	0.2	7	18,028	0.1	3
County Program Aid (Payable 2008)	5,833	2.2	68	160,970	1.3	30
Community Corrections Funding (2008)	1,787	0.7	21	85,921	0.7	16
Total Aids	267,502	100.0	3,121	12,155,331	100.0	2,299
B. Property Tax Credits (Payable 2008)						
Homestead Market Value Credit	5,838	68.2	68	265,762	84.6	50
Agricultural Market Value Credit	1,585	18.5	18	25,134	8.0	5
Miscellaneous Credits	1,140	13.3	13	23,401	7.4	4
Total Property Tax Credits	8,564	100.0	100	314,297	100.0	59
C. Property Tax Refunds (07 filed 08)						
Regular (Homeowners)	1,515	51.1	18	234,123	57.7	44
Regular (Renters)	1,394	47.0	16	164,482	40.5	31
Targeting Refund	57	1.9	1	7,376	1.8	1
Total Property Tax Refunds	2,967	100.0	35	405,981	100.0	77
Total Aids/Credits	\$279,033	100.0%	\$3,255	\$12,875,609	100.0%	\$2,435
II. Property Tax Data						
A. Property Tax Levy (Payable 2008)						
County Levy	\$40,964	44.8%	\$478	\$2,280,875	30.0%	\$431
City/Town Levy	19,317	21.1	225	1,757,256	23.1	332
School District Net Tax Capacity Levy	13,233	14.5	154	1,157,278	15.2	219
School District Referendum Market Value Levy	6,451	7.1	75	682,780	9.0	129
Miscellaneous District Levy	5,100	5.6	59	989,851	13.0	187
State Property Tax Levy	6,325	6.9	74	731,575	9.6	138
Total Levy	\$91,389	100.0%	1,066	\$7,599,615	100.0%	1,437
Less Property Tax Credits	8,564		100	314,297		59
Net Property Taxes Payable	82,825		966	7,285,318		1,378
B. Property Valuation (2007 Assessment)						
Market Valuation	\$6,484,261		\$75,644	\$561,587,185		\$106,201
Referendum Market Valuation	3,174,028		\$37,027	479,230,600		90,626
Net Tax Capacity (NTC)	63,649		743	6,330,370		1,197
C. Average Local NTC Tax Rate	123.510			97.165		
Avg. Referendum Mkt. Value Tax Rate	0.203			0.150		
III. Major State Taxes						
Individual Income Tax (2007 filed 2008)	\$83,106	51.8%	\$969	\$6,918,636	49.5%	\$1,308
Sales/Use Tax (Calendar 2008)	32,590	20.3	380	3,704,922	26.5	701
Motor Vehicle Sales Tax (Calendar 2008)	8,807	5.5	103	480,698	3.4	91
Motor Vehicle Registration Tax (Calendar 2008)	8,482	5.3	99	485,511	3.5	92
Motor Fuels Tax (Calendar 2008)	12,965	8.1	151	681,382	4.9	129
Corporate Income Tax (Calendar 2007)	8,026	5.0	94	985,217	7.0	186
State General Property Tax (Payable 2008)	6,325	3.9	74	731,575	5.2	138
Total State Taxes	\$160,300	100.0%	\$1,870	\$13,987,940	100.0%	\$2,645

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 (2007-2008)	\$118,898	47.4%	\$1,486	\$6,732,188	55.4%	\$1,273
Human Services Aid (Calendar 2008)						
Medical Assistance	66,156	26.4	827	2,351,674	19.3	445
Minnesota Family Investment Program	3,783	1.5	47	91,304	0.8	17
General Assistance including GAMC	7,872	3.1	98	298,499	2.5	56
Social Services	23,110	9.2	289	1,324,175	10.9	250
Miscellaneous	1,853	0.7	23	130,339	1.1	25
Total	102,773	41.0	1,284	4,195,991	34.5	793
Highway Aid (Calendar 2008)						
County Aid	15,512	6.2	194	385,257	3.2	73
Municipal Aid	513	0.2	6	117,092	1.0	22
Township Aid	949	0.4	12	29,245	0.2	6
Total	16,974	6.8	212	531,594	4.4	101
Local Government Aid (Calendar 2008)	5,075	2.0	63	430,639	3.5	81
Disparity Reduction Aid (Calendar 2008)	265	0.1	3	18,028	0.1	3
County Program Aid (Payable 2008)	4,990	2.0	62	160,970	1.3	30
Community Corrections Funding (2008)	1,618	0.6	20	85,921	0.7	16
Total Aids	250,593	100.0	3,132	12,155,331	100.0	2,299
B. Property Tax Credits (Payable 2008)						
Homestead Market Value Credit	4,814	84.4	60	265,762	84.6	50
Agricultural Market Value Credit	887	15.6	11	25,134	8.0	5
Miscellaneous Credits	3	0.1	0	23,401	7.4	4
Total Property Tax Credits	5,705	100.0	71	314,297	100.0	59
C. Property Tax Refunds (07 filed 08)						
Regular (Homeowners)	1,766	53.3	22	234,123	57.7	44
Regular (Renters)	1,518	45.8	19	164,482	40.5	31
Targeting Refund	30	0.9	0	7,376	1.8	1
Total Property Tax Refunds	3,313	100.0	41	405,981	100.0	77
Total Aids/Credits	\$259,611	100.0%	\$3,245	\$12,875,609	100.0%	\$2,435
II. Property Tax Data						
A. Property Tax Levy (Payable 2008)						
County Levy	\$37,440	44.2%	\$468	\$2,280,875	30.0%	\$431
City/Town Levy	14,767	17.4	185	1,757,256	23.1	332
School District Net Tax Capacity Levy	17,621	20.8	220	1,157,278	15.2	219
School District Referendum Market Value Levy	4,567	5.4	57	682,780	9.0	129
Miscellaneous District Levy	1,790	2.1	22	989,851	13.0	187
State Property Tax Levy	8,553	10.1	107	731,575	9.6	138
Total Levy	\$84,737	100.0%	1,059	\$7,599,615	100.0%	1,437
Less Property Tax Credits	5,705		71	314,297		59
Net Property Taxes Payable	79,032		988	7,285,318		1,378
B. Property Valuation (2007 Assessment)						
Market Valuation	\$7,301,474		\$91,251	\$561,587,185		\$106,201
Referendum Market Valuation	4,527,018		\$56,577	479,230,600		90,626
Net Tax Capacity (NTC)	76,581		957	6,330,370		1,197
C. Average Local NTC Tax Rate	93.518			97.165		
Avg. Referendum Mkt. Value Tax Rate	0.101			0.150		
III. Major State Taxes						
Individual Income Tax (2007 filed 2008)	\$47,246	36.1%	\$590	\$6,918,636	49.5%	\$1,308
Sales/Use Tax (Calendar 2008)	44,856	34.2	561	3,704,922	26.5	701
Motor Vehicle Sales Tax (Calendar 2008)	6,979	5.3	87	480,698	3.4	91
Motor Vehicle Registration Tax (Calendar 2008)	6,591	5.0	82	485,511	3.5	92
Motor Fuels Tax (Calendar 2008)	10,876	8.3	136	681,382	4.9	129
Corporate Income Tax (Calendar 2007)	5,953	4.5	74	985,217	7.0	186
State General Property Tax (Payable 2008)	8,553	6.5	107	731,575	5.2	138
Total State Taxes	\$131,055	100.0%	\$1,638	\$13,987,940	100.0%	\$2,645

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 (2007-2008)	\$367,635	43.3%	\$1,149	\$6,732,188	55.4%	\$1,273
Human Services Aid (Calendar 2008)						
Medical Assistance	184,637	21.8	577	2,351,674	19.3	445
Minnesota Family Investment Program	6,326	0.7	20	91,304	0.8	17
General Assistance including GAMC	25,029	2.9	78	298,499	2.5	56
Social Services	106,452	12.5	333	1,324,175	10.9	250
Miscellaneous	12,001	1.4	37	130,339	1.1	25
Total	334,445	39.4	1,045	4,195,991	34.5	793
Highway Aid (Calendar 2008)						
County Aid	45,304	5.3	142	385,257	3.2	73
Municipal Aid	7,324	0.9	23	117,092	1.0	22
Township Aid	1,112	0.1	3	29,245	0.2	6
Total	53,740	6.3	168	531,594	4.4	101
Local Government Aid (Calendar 2008)	61,284	7.2	191	430,639	3.5	81
Disparity Reduction Aid (Calendar 2008)	10,460	1.2	33	18,028	0.1	3
County Program Aid (Payable 2008)	13,706	1.6	43	160,970	1.3	30
Community Corrections Funding (2008)	7,292	0.9	23	85,921	0.7	16
Total Aids	848,562	100.0	2,651	12,155,331	100.0	2,299
B. Property Tax Credits (Payable 2008)						
Homestead Market Value Credit	22,347	57.5	70	265,762	84.6	50
Agricultural Market Value Credit	1,024	2.6	3	25,134	8.0	5
Miscellaneous Credits	15,473	39.8	48	23,401	7.4	4
Total Property Tax Credits	38,845	100.0	121	314,297	100.0	59
C. Property Tax Refunds (07 filed 08)						
Regular (Homeowners)	7,063	44.0	22	234,123	57.7	44
Regular (Renters)	8,706	54.3	27	164,482	40.5	31
Targeting Refund	274	1.7	1	7,376	1.8	1
Total Property Tax Refunds	16,043	100.0	50	405,981	100.0	77
Total Aids/Credits	\$903,450	100.0%	\$2,823	\$12,875,609	100.0%	\$2,435
II. Property Tax Data						
A. Property Tax Levy (Payable 2008)						
County Levy	\$165,098	46.6%	\$516	\$2,280,875	30.0%	\$431
City/Town Levy	77,974	22.0	244	1,757,256	23.1	332
School District Net Tax Capacity Levy	41,108	11.6	128	1,157,278	15.2	219
School District Referendum Market Value Levy	15,459	4.4	48	682,780	9.0	129
Miscellaneous District Levy	20,486	5.8	64	989,851	13.0	187
State Property Tax Levy	34,055	9.6	106	731,575	9.6	138
Total Levy	\$354,179	100.0%	1,107	\$7,599,615	100.0%	1,437
Less Property Tax Credits	38,845		121	314,297		59
Net Property Taxes Payable	315,334		985	7,285,318		1,378
B. Property Valuation (2007 Assessment)						
Market Valuation	\$28,744,518		\$89,808	\$561,587,185		\$106,201
Referendum Market Valuation	21,153,709		\$66,092	479,230,600		90,626
Net Tax Capacity (NTC)	315,128		985	6,330,370		1,197
C. Average Local NTC Tax Rate	96.650			97.165		
Avg. Referendum Mkt. Value Tax Rate	0.074			0.150		
III. Major State Taxes						
Individual Income Tax (2007 filed 2008)	\$270,413	41.1%	\$845	\$6,918,636	49.5%	\$1,308
Sales/Use Tax (Calendar 2008)	212,034	32.2	662	3,704,922	26.5	701
Motor Vehicle Sales Tax (Calendar 2008)	30,215	4.6	94	480,698	3.4	91
Motor Vehicle Registration Tax (Calendar 2008)	29,474	4.5	92	485,511	3.5	92
Motor Fuels Tax (Calendar 2008)	46,202	7.0	144	681,382	4.9	129
Corporate Income Tax (Calendar 2007)	36,314	5.5	113	985,217	7.0	186
State General Property Tax (Payable 2008)	34,055	5.2	106	731,575	5.2	138
Total State Taxes	\$658,706	100.0%	\$2,058	\$13,987,940	100.0%	\$2,645

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 (2007-2008)	\$249,886	48.3%	\$1,145	\$6,732,188	55.4%	\$1,273
Human Services Aid (Calendar 2008)						
Medical Assistance	111,410	21.5	510	2,351,674	19.3	445
Minnesota Family Investment Program	3,013	0.6	14	91,304	0.8	17
General Assistance including GAMC	9,172	1.8	42	298,499	2.5	56
Social Services	60,457	11.7	277	1,324,175	10.9	250
Miscellaneous	4,157	0.8	19	130,339	1.1	25
Total	188,208	36.4	862	4,195,991	34.5	793
Highway Aid (Calendar 2008)						
County Aid	33,852	6.5	155	385,257	3.2	73
Municipal Aid	3,152	0.6	14	117,092	1.0	22
Township Aid	4,312	0.8	20	29,245	0.2	6
Total	41,316	8.0	189	531,594	4.4	101
Local Government Aid (Calendar 2008)	25,201	4.9	115	430,639	3.5	81
Disparity Reduction Aid (Calendar 2008)	317	0.1	1	18,028	0.1	3
County Program Aid (Payable 2008)	8,559	1.7	39	160,970	1.3	30
Community Corrections Funding (2008)	3,732	0.7	17	85,921	0.7	16
Total Aids	517,219	100.0	2,370	12,155,331	100.0	2,299
B. Property Tax Credits (Payable 2008)						
Homestead Market Value Credit	14,755	67.8	68	265,762	84.6	50
Agricultural Market Value Credit	2,744	12.6	13	25,134	8.0	5
Miscellaneous Credits	4,276	19.6	20	23,401	7.4	4
Total Property Tax Credits	21,774	100.0	100	314,297	100.0	59
C. Property Tax Refunds (07 filed 08)						
Regular (Homeowners)	4,925	48.7	23	234,123	57.7	44
Regular (Renters)	4,851	48.0	22	164,482	40.5	31
Targeting Refund	332	3.3	2	7,376	1.8	1
Total Property Tax Refunds	10,108	100.0	46	405,981	100.0	77
Total Aids/Credits	\$549,100	100.0%	\$2,516	\$12,875,609	100.0%	\$2,435
II. Property Tax Data						
A. Property Tax Levy (Payable 2008)						
County Levy	\$109,438	43.8%	\$501	\$2,280,875	30.0%	\$431
City/Town Levy	51,206	20.5	235	1,757,256	23.1	332
School District Net Tax Capacity Levy	42,220	16.9	193	1,157,278	15.2	219
School District Referendum Market Value Levy	14,265	5.7	65	682,780	9.0	129
Miscellaneous District Levy	11,106	4.4	51	989,851	13.0	187
State Property Tax Levy	21,521	8.6	99	731,575	9.6	138
Total Levy	\$249,755	100.0%	1,144	\$7,599,615	100.0%	1,437
Less Property Tax Credits	21,774		100	314,297		59
Net Property Taxes Payable	227,981		1,044	7,285,318		1,378
B. Property Valuation (2007 Assessment)						
Market Valuation	\$24,322,923		\$111,432	\$561,587,185		\$106,201
Referendum Market Valuation	13,807,505		\$63,257	479,230,600		90,626
Net Tax Capacity (NTC)	244,772		1,121	6,330,370		1,197
C. Average Local NTC Tax Rate	87.315			97.165		
Avg. Referendum Mkt. Value Tax Rate	0.105			0.150		
III. Major State Taxes						
Individual Income Tax (2007 filed 2008)	\$186,828	43.1%	\$856	\$6,918,636	49.5%	\$1,308
Sales/Use Tax (Calendar 2008)	129,543	29.9	593	3,704,922	26.5	701
Motor Vehicle Sales Tax (Calendar 2008)	20,845	4.8	96	480,698	3.4	91
Motor Vehicle Registration Tax (Calendar 2008)	20,117	4.6	92	485,511	3.5	92
Motor Fuels Tax (Calendar 2008)	35,182	8.1	161	681,382	4.9	129
Corporate Income Tax (Calendar 2007)	19,358	4.5	89	985,217	7.0	186
State General Property Tax (Payable 2008)	21,521	5.0	99	731,575	5.2	138
Total State Taxes	\$433,395	100.0%	\$1,986	\$13,987,940	100.0%	\$2,645

I. Major State Aids/Credits	FIVE (5)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2007-2008)	\$215,081	53.7%	\$1,337	\$6,732,188	55.4%	\$1,273
Human Services Aid (Calendar 2008)						
Medical Assistance	88,719	22.2	552	2,351,674	19.3	445
Minnesota Family Investment Program	3,012	0.8	19	91,304	0.8	17
General Assistance including GAMC	7,352	1.8	46	298,499	2.5	56
Social Services	40,269	10.1	250	1,324,175	10.9	250
Miscellaneous	3,637	0.9	23	130,339	1.1	25
Total	142,988	35.7	889	4,195,991	34.5	793
Highway Aid (Calendar 2008)						
County Aid	18,702	4.7	116	385,257	3.2	73
Municipal Aid	1,204	0.3	7	117,092	1.0	22
Township Aid	2,108	0.5	13	29,245	0.2	6
Total	22,015	5.5	137	531,594	4.4	101
Local Government Aid (Calendar 2008)	12,685	3.2	79	430,639	3.5	81
Disparity Reduction Aid (Calendar 2008)	363	0.1	2	18,028	0.1	3
County Program Aid (Payable 2008)	4,211	1.1	26	160,970	1.3	30
Community Corrections Funding (2008)	2,965	0.7	18	85,921	0.7	16
Total Aids	400,308	100.0	2,489	12,155,331	100.0	2,299
B. Property Tax Credits (Payable 2008)						
Homestead Market Value Credit	10,928	76.6	68	265,762	84.6	50
Agricultural Market Value Credit	2,148	15.1	13	25,134	8.0	5
Miscellaneous Credits	1,191	8.3	7	23,401	7.4	4
Total Property Tax Credits	14,267	100.0	89	314,297	100.0	59
C. Property Tax Refunds (07 filed 08)						
Regular (Homeowners)	5,108	59.2	32	234,123	57.7	44
Regular (Renters)	3,341	38.7	21	164,482	40.5	31
Targeting Refund	174	2.0	1	7,376	1.8	1
Total Property Tax Refunds	8,623	100.0	54	405,981	100.0	77
Total Aids/Credits	\$423,198	100.0%	\$2,631	\$12,875,609	100.0%	\$2,435
II. Property Tax Data						
A. Property Tax Levy (Payable 2008)						
County Levy	\$86,431	41.1%	\$537	\$2,280,875	30.0%	\$431
City/Town Levy	50,134	23.8	312	1,757,256	23.1	332
School District Net Tax Capacity Levy	32,601	15.5	203	1,157,278	15.2	219
School District Referendum Market Value Levy	10,072	4.8	63	682,780	9.0	129
Miscellaneous District Levy	4,438	2.1	28	989,851	13.0	187
State Property Tax Levy	26,554	12.6	165	731,575	9.6	138
Total Levy	\$210,230	100.0%	1,307	\$7,599,615	100.0%	1,437
Less Property Tax Credits	14,267		89	314,297		59
Net Property Taxes Payable	195,962		1,219	7,285,318		1,378
B. Property Valuation (2007 Assessment)						
Market Valuation	\$22,528,454		\$140,084	\$561,587,185		\$106,201
Referendum Market Valuation	12,667,048		\$78,765	479,230,600		90,626
Net Tax Capacity (NTC)	235,497		1,464	6,330,370		1,197
C. Average Local NTC Tax Rate	73.692			97.165		
Avg. Referendum Mkt. Value Tax Rate	0.080			0.150		
III. Major State Taxes						
Individual Income Tax (2007 filed 2008)	\$119,626	38.8%	\$744	\$6,918,636	49.5%	\$1,308
Sales/Use Tax (Calendar 2008)	91,392	29.6	568	3,704,922	26.5	701
Motor Vehicle Sales Tax (Calendar 2008)	15,825	5.1	98	480,698	3.4	91
Motor Vehicle Registration Tax (Calendar 2008)	15,040	4.9	94	485,511	3.5	92
Motor Fuels Tax (Calendar 2008)	26,638	8.6	166	681,382	4.9	129
Corporate Income Tax (Calendar 2007)	13,469	4.4	84	985,217	7.0	186
State General Property Tax (Payable 2008)	26,554	8.6	165	731,575	5.2	138
Total State Taxes	\$308,545	100.0%	\$1,919	\$13,987,940	100.0%	\$2,645

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 (2007-2008)	\$150,367	53.6%	\$1,270	\$6,732,188	55.4%	\$1,273
Human Services Aid (Calendar 2008)						
Medical Assistance	55,005	19.6	464	2,351,674	19.3	445
Minnesota Family Investment Program	1,699	0.6	14	91,304	0.8	17
General Assistance including GAMC	3,678	1.3	31	298,499	2.5	56
Social Services	27,607	9.8	233	1,324,175	10.9	250
Miscellaneous	2,106	0.8	18	130,339	1.1	25
Total	90,095	32.1	761	4,195,991	34.5	793
Highway Aid (Calendar 2008)						
County Aid	14,612	5.2	123	385,257	3.2	73
Municipal Aid	1,662	0.6	14	117,092	1.0	22
Township Aid	1,842	0.7	16	29,245	0.2	6
Total	18,115	6.5	153	531,594	4.4	101
Local Government Aid (Calendar 2008)	15,329	5.5	129	430,639	3.5	81
Disparity Reduction Aid (Calendar 2008)	369	0.1	3	18,028	0.1	3
County Program Aid (Payable 2008)	4,332	1.5	37	160,970	1.3	30
Community Corrections Funding (2008)	1,974	0.7	17	85,921	0.7	16
Total Aids	280,582	100.0	2,369	12,155,331	100.0	2,299
B. Property Tax Credits (Payable 2008)						
Homestead Market Value Credit	8,237	85.6	70	265,762	84.6	50
Agricultural Market Value Credit	1,381	14.3	12	25,134	8.0	5
Miscellaneous Credits	6	0.1	0	23,401	7.4	4
Total Property Tax Credits	9,624	100.0	81	314,297	100.0	59
C. Property Tax Refunds (07 filed 08)						
Regular (Homeowners)	4,037	58.2	34	234,123	57.7	44
Regular (Renters)	2,808	40.5	24	164,482	40.5	31
Targeting Refund	94	1.4	1	7,376	1.8	1
Total Property Tax Refunds	6,940	100.0	59	405,981	100.0	77
Total Aids/Credits	\$297,146	100.0%	\$2,509	\$12,875,609	100.0%	\$2,435
II. Property Tax Data						
A. Property Tax Levy (Payable 2008)						
County Levy	\$62,271	45.5%	\$526	\$2,280,875	30.0%	\$431
City/Town Levy	32,977	24.1	278	1,757,256	23.1	332
School District Net Tax Capacity Levy	18,683	13.7	158	1,157,278	15.2	219
School District Referendum Market Value Levy	10,339	7.6	87	682,780	9.0	129
Miscellaneous District Levy	3,630	2.7	31	989,851	13.0	187
State Property Tax Levy	8,928	6.5	75	731,575	9.6	138
Total Levy	\$136,828	100.0%	1,155	\$7,599,615	100.0%	1,437
Less Property Tax Credits	9,624		81	314,297		59
Net Property Taxes Payable	127,204		1,074	7,285,318		1,378
B. Property Valuation (2007 Assessment)						
Market Valuation	\$11,929,334		\$100,732	\$561,587,185		\$106,201
Referendum Market Valuation	7,230,287		\$61,053	479,230,600		90,626
Net Tax Capacity (NTC)	117,769		994	6,330,370		1,197
C. Average Local NTC Tax Rate	99.823			97.165		
Avg. Referendum Mkt. Value Tax Rate	0.143			0.150		
III. Major State Taxes						
Individual Income Tax (2007 filed 2008)	\$109,559	47.3%	\$925	\$6,918,636	49.5%	\$1,308
Sales/Use Tax (Calendar 2008)	60,669	26.2	512	3,704,922	26.5	701
Motor Vehicle Sales Tax (Calendar 2008)	11,629	5.0	98	480,698	3.4	91
Motor Vehicle Registration Tax (Calendar 2008)	11,198	4.8	95	485,511	3.5	92
Motor Fuels Tax (Calendar 2008)	15,734	6.8	133	681,382	4.9	129
Corporate Income Tax (Calendar 2007)	14,013	6.0	118	985,217	7.0	186
State General Property Tax (Payable 2008)	8,928	3.9	75	731,575	5.2	138
Total State Taxes	\$231,731	100.0%	\$1,957	\$13,987,940	100.0%	\$2,645

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 (2007-2008)	\$68,467	47.6%	\$1,460	\$6,732,188	55.4%	\$1,273
Human Services Aid (Calendar 2008)						
Medical Assistance	30,069	20.9	641	2,351,674	19.3	445
Minnesota Family Investment Program	446	0.3	10	91,304	0.8	17
General Assistance including GAMC	1,213	0.8	26	298,499	2.5	56
Social Services	13,908	9.7	297	1,324,175	10.9	250
Miscellaneous	937	0.7	20	130,339	1.1	25
Total	46,573	32.4	993	4,195,991	34.5	793
Highway Aid (Calendar 2008)						
County Aid	13,162	9.2	281	385,257	3.2	73
Municipal Aid	358	0.2	8	117,092	1.0	22
Township Aid	1,879	1.3	40	29,245	0.2	6
Total	15,400	10.7	328	531,594	4.4	101
Local Government Aid (Calendar 2008)	8,959	6.2	191	430,639	3.5	81
Disparity Reduction Aid (Calendar 2008)	658	0.5	14	18,028	0.1	3
County Program Aid (Payable 2008)	2,829	2.0	60	160,970	1.3	30
Community Corrections Funding (2008)	817	0.6	17	85,921	0.7	16
Total Aids	143,703	100.0	3,065	12,155,331	100.0	2,299
B. Property Tax Credits (Payable 2008)						
Homestead Market Value Credit	3,398	77.5	72	265,762	84.6	50
Agricultural Market Value Credit	988	22.5	21	25,134	8.0	5
Miscellaneous Credits	0	0.0	0	23,401	7.4	4
Total Property Tax Credits	4,387	100.0	94	314,297	100.0	59
C. Property Tax Refunds (07 filed 08)						
Regular (Homeowners)	693	36.9	15	234,123	57.7	44
Regular (Renters)	770	41.0	16	164,482	40.5	31
Targeting Refund	415	22.1	9	7,376	1.8	1
Total Property Tax Refunds	1,878	100.0	40	405,981	100.0	77
Total Aids/Credits	\$149,967	100.0%	\$3,199	\$12,875,609	100.0%	\$2,435
II. Property Tax Data						
A. Property Tax Levy (Payable 2008)						
County Levy	\$26,402	48.0%	\$563	\$2,280,875	30.0%	\$431
City/Town Levy	13,495	24.5	288	1,757,256	23.1	332
School District Net Tax Capacity Levy	7,255	13.2	155	1,157,278	15.2	219
School District Referendum Market Value Levy	3,382	6.1	72	682,780	9.0	129
Miscellaneous District Levy	1,481	2.7	32	989,851	13.0	187
State Property Tax Levy	2,984	5.4	64	731,575	9.6	138
Total Levy	\$54,999	100.0%	1,173	\$7,599,615	100.0%	1,437
Less Property Tax Credits	4,387		94	314,297		59
Net Property Taxes Payable	50,613		1,080	7,285,318		1,378
B. Property Valuation (2007 Assessment)						
Market Valuation	\$5,511,160		\$117,551	\$561,587,185		\$106,201
Referendum Market Valuation	1,690,757		\$36,063	479,230,600		90,626
Net Tax Capacity (NTC)	49,206		1,050	6,330,370		1,197
C. Average Local NTC Tax Rate	98.242			97.165		
Avg. Referendum Mkt. Value Tax Rate	0.217			0.150		
III. Major State Taxes						
Individual Income Tax (2007 filed 2008)	\$52,868	55.7%	\$1,128	\$6,918,636	49.5%	\$1,308
Sales/Use Tax (Calendar 2008)	17,654	18.6	377	3,704,922	26.5	701
Motor Vehicle Sales Tax (Calendar 2008)	4,877	5.1	104	480,698	3.4	91
Motor Vehicle Registration Tax (Calendar 2008)	4,728	5.0	101	485,511	3.5	92
Motor Fuels Tax (Calendar 2008)	7,144	7.5	152	681,382	4.9	129
Corporate Income Tax (Calendar 2007)	4,623	4.9	99	985,217	7.0	186
State General Property Tax (Payable 2008)	2,984	3.1	64	731,575	5.2	138
Total State Taxes	\$94,878	100.0%	\$2,024	\$13,987,940	100.0%	\$2,645

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 (2007-2008)	\$207,447	58.0%	\$1,293	\$6,732,188	55.4%	\$1,273
Human Services Aid (Calendar 2008)						
Medical Assistance	68,097	19.0	424	2,351,674	19.3	445
Minnesota Family Investment Program	2,584	0.7	16	91,304	0.8	17
General Assistance including GAMC	6,907	1.9	43	298,499	2.5	56
Social Services	35,085	9.8	219	1,324,175	10.9	250
Miscellaneous	2,435	0.7	15	130,339	1.1	25
Total	115,107	32.2	717	4,195,991	34.5	793
Highway Aid (Calendar 2008)						
County Aid	17,666	4.9	110	385,257	3.2	73
Municipal Aid	776	0.2	5	117,092	1.0	22
Township Aid	944	0.3	6	29,245	0.2	6
Total	19,386	5.4	121	531,594	4.4	101
Local Government Aid (Calendar 2008)	6,753	1.9	42	430,639	3.5	81
Disparity Reduction Aid (Calendar 2008)	140	0.0	1	18,028	0.1	3
County Program Aid (Payable 2008)	5,479	1.5	34	160,970	1.3	30
Community Corrections Funding (2008)	3,309	0.9	21	85,921	0.7	16
Total Aids	357,622	100.0	2,228	12,155,331	100.0	2,299
B. Property Tax Credits (Payable 2008)						
Homestead Market Value Credit	9,712	82.3	61	265,762	84.6	50
Agricultural Market Value Credit	2,065	17.5	13	25,134	8.0	5
Miscellaneous Credits	17	0.1	0	23,401	7.4	4
Total Property Tax Credits	11,794	100.0	73	314,297	100.0	59
C. Property Tax Refunds (07 filed 08)						
Regular (Homeowners)	8,429	71.1	53	234,123	57.7	44
Regular (Renters)	3,181	26.8	20	164,482	40.5	31
Targeting Refund	250	2.1	2	7,376	1.8	1
Total Property Tax Refunds	11,861	100.0	74	405,981	100.0	77
Total Aids/Credits	\$381,276	100.0%	\$2,376	\$12,875,609	100.0%	\$2,435
II. Property Tax Data						
A. Property Tax Levy (Payable 2008)						
County Levy	\$83,275	45.7%	\$519	\$2,280,875	30.0%	\$431
City/Town Levy	41,111	22.6	256	1,757,256	23.1	332
School District Net Tax Capacity Levy	33,870	18.6	211	1,157,278	15.2	219
School District Referendum Market Value Levy	8,841	4.9	55	682,780	9.0	129
Miscellaneous District Levy	4,167	2.3	26	989,851	13.0	187
State Property Tax Levy	10,931	6.0	68	731,575	9.6	138
Total Levy	\$182,195	100.0%	1,135	\$7,599,615	100.0%	1,437
Less Property Tax Credits	11,794		73	314,297		59
Net Property Taxes Payable	170,401		1,062	7,285,318		1,378
B. Property Valuation (2007 Assessment)						
Market Valuation	\$15,293,805		\$95,301	\$561,587,185		\$106,201
Referendum Market Valuation	12,234,028		\$76,234	479,230,600		90,626
Net Tax Capacity (NTC)	157,449		981	6,330,370		1,197
C. Average Local NTC Tax Rate	102.969			97.165		
Avg. Referendum Mkt. Value Tax Rate	0.075			0.150		
III. Major State Taxes						
Individual Income Tax (2007 filed 2008)	\$128,195	48.4%	\$799	\$6,918,636	49.5%	\$1,308
Sales/Use Tax (Calendar 2008)	55,878	21.1	348	3,704,922	26.5	701
Motor Vehicle Sales Tax (Calendar 2008)	16,084	6.1	100	480,698	3.4	91
Motor Vehicle Registration Tax (Calendar 2008)	15,296	5.8	95	485,511	3.5	92
Motor Fuels Tax (Calendar 2008)	27,984	10.6	174	681,382	4.9	129
Corporate Income Tax (Calendar 2007)	10,285	3.9	64	985,217	7.0	186
State General Property Tax (Payable 2008)	10,931	4.1	68	731,575	5.2	138
Total State Taxes	\$264,653	100.0%	\$1,649	\$13,987,940	100.0%	\$2,645

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 (2007-2008)	\$524,876	65.5%	\$1,332	\$6,732,188	55.4%	\$1,273
Human Services Aid (Calendar 2008)						
Medical Assistance	119,698	14.9	304	2,351,674	19.3	445
Minnesota Family Investment Program	3,836	0.5	10	91,304	0.8	17
General Assistance including GAMC	12,325	1.5	31	298,499	2.5	56
Social Services	64,672	8.1	164	1,324,175	10.9	250
Miscellaneous	6,454	0.8	16	130,339	1.1	25
Total	206,985	25.8	525	4,195,991	34.5	793
Highway Aid (Calendar 2008)						
County Aid	20,267	2.5	51	385,257	3.2	73
Municipal Aid	6,929	0.9	18	117,092	1.0	22
Township Aid	1,568	0.2	4	29,245	0.2	6
Total	28,763	3.6	73	531,594	4.4	101
Local Government Aid (Calendar 2008)	22,460	2.8	57	430,639	3.5	81
Disparity Reduction Aid (Calendar 2008)	158	0.0	0	18,028	0.1	3
County Program Aid (Payable 2008)	12,775	1.6	32	160,970	1.3	30
Community Corrections Funding (2008)	5,516	0.7	14	85,921	0.7	16
Total Aids	801,533	100.0	2,034	12,155,331	100.0	2,299
B. Property Tax Credits (Payable 2008)						
Homestead Market Value Credit	20,852	88.9	53	265,762	84.6	50
Agricultural Market Value Credit	2,560	10.9	6	25,134	8.0	5
Miscellaneous Credits	32	0.1	0	23,401	7.4	4
Total Property Tax Credits	23,444	100.0	59	314,297	100.0	59
C. Property Tax Refunds (07 filed 08)						
Regular (Homeowners)	15,401	60.6	39	234,123	57.7	44
Regular (Renters)	9,774	38.5	25	164,482	40.5	31
Targeting Refund	243	1.0	1	7,376	1.8	1
Total Property Tax Refunds	25,418	100.0	65	405,981	100.0	77
Total Aids/Credits	\$850,395	100.0%	\$2,158	\$12,875,609	100.0%	\$2,435
II. Property Tax Data						
A. Property Tax Levy (Payable 2008)						
County Levy	\$160,822	33.8%	\$408	\$2,280,875	30.0%	\$431
City/Town Levy	122,621	25.8	311	1,757,256	23.1	332
School District Net Tax Capacity Levy	97,299	20.5	247	1,157,278	15.2	219
School District Referendum Market Value Levy	31,988	6.7	81	682,780	9.0	129
Miscellaneous District Levy	20,675	4.4	52	989,851	13.0	187
State Property Tax Levy	41,787	8.8	106	731,575	9.6	138
Total Levy	\$475,193	100.0%	1,206	\$7,599,615	100.0%	1,437
Less Property Tax Credits	23,444		59	314,297		59
Net Property Taxes Payable	451,749		1,147	7,285,318		1,378
B. Property Valuation (2007 Assessment)						
Market Valuation	\$35,589,405		\$90,323	\$561,587,185		\$106,201
Referendum Market Valuation	31,493,534		\$79,928	479,230,600		90,626
Net Tax Capacity (NTC)	398,528		1,011	6,330,370		1,197
C. Average Local NTC Tax Rate	99.767			97.165		
Avg. Referendum Mkt. Value Tax Rate	0.114			0.150		
III. Major State Taxes						
Individual Income Tax (2007 filed 2008)	\$411,391	49.0%	\$1,044	\$6,918,636	49.5%	\$1,308
Sales/Use Tax (Calendar 2008)	211,573	25.2	537	3,704,922	26.5	701
Motor Vehicle Sales Tax (Calendar 2008)	35,901	4.3	91	480,698	3.4	91
Motor Vehicle Registration Tax (Calendar 2008)	35,704	4.3	91	485,511	3.5	92
Motor Fuels Tax (Calendar 2008)	57,388	6.8	146	681,382	4.9	129
Corporate Income Tax (Calendar 2007)	45,830	5.5	116	985,217	7.0	186
State General Property Tax (Payable 2008)	41,787	5.0	106	731,575	5.2	138
Total State Taxes	\$839,574	100.0%	\$2,131	\$13,987,940	100.0%	\$2,645

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 (2007-2008)	\$161,537	49.7%	\$1,390	\$6,732,188	55.4%	\$1,273
Human Services Aid (Calendar 2008)						
Medical Assistance	59,516	18.3	512	2,351,674	19.3	445
Minnesota Family Investment Program	1,464	0.5	13	91,304	0.8	17
General Assistance including GAMC	3,217	1.0	28	298,499	2.5	56
Social Services	32,796	10.1	282	1,324,175	10.9	250
Miscellaneous	2,432	0.7	21	130,339	1.1	25
Total	99,425	30.6	855	4,195,991	34.5	793
Highway Aid (Calendar 2008)						
County Aid	28,370	8.7	244	385,257	3.2	73
Municipal Aid	1,050	0.3	9	117,092	1.0	22
Township Aid	3,887	1.2	33	29,245	0.2	6
Total	33,306	10.2	287	531,594	4.4	101
Local Government Aid (Calendar 2008)	21,323	6.6	183	430,639	3.5	81
Disparity Reduction Aid (Calendar 2008)	801	0.2	7	18,028	0.1	3
County Program Aid (Payable 2008)	6,504	2.0	56	160,970	1.3	30
Community Corrections Funding (2008)	2,249	0.7	19	85,921	0.7	16
Total Aids	325,145	100.0	2,798	12,155,331	100.0	2,299
B. Property Tax Credits (Payable 2008)						
Homestead Market Value Credit	8,342	80.0	72	265,762	84.6	50
Agricultural Market Value Credit	2,082	20.0	18	25,134	8.0	5
Miscellaneous Credits	0	0.0	0	23,401	7.4	4
Total Property Tax Credits	10,423	100.0	90	314,297	100.0	59
C. Property Tax Refunds (07 filed 08)						
Regular (Homeowners)	1,984	46.6	17	234,123	57.7	44
Regular (Renters)	2,040	47.9	18	164,482	40.5	31
Targeting Refund	235	5.5	2	7,376	1.8	1
Total Property Tax Refunds	4,259	100.0	37	405,981	100.0	77
Total Aids/Credits	\$339,827	100.0%	\$2,924	\$12,875,609	100.0%	\$2,435
II. Property Tax Data						
A. Property Tax Levy (Payable 2008)						
County Levy	\$59,739	43.8%	\$514	\$2,280,875	30.0%	\$431
City/Town Levy	30,628	22.5	264	1,757,256	23.1	332
School District Net Tax Capacity Levy	22,620	16.6	195	1,157,278	15.2	219
School District Referendum Market Value Levy	11,021	8.1	95	682,780	9.0	129
Miscellaneous District Levy	4,469	3.3	38	989,851	13.0	187
State Property Tax Levy	7,891	5.8	68	731,575	9.6	138
Total Levy	\$136,369	100.0%	1,173	\$7,599,615	100.0%	1,437
Less Property Tax Credits	10,423		90	314,297		59
Net Property Taxes Payable	125,945		1,084	7,285,318		1,378
B. Property Valuation (2007 Assessment)						
Market Valuation	\$13,221,659		\$113,758	\$561,587,185		\$106,201
Referendum Market Valuation	4,638,886		\$39,913	479,230,600		90,626
Net Tax Capacity (NTC)	121,504		1,045	6,330,370		1,197
C. Average Local NTC Tax Rate	96.464			97.165		
Avg. Referendum Mkt. Value Tax Rate	0.243			0.150		
III. Major State Taxes						
Individual Income Tax (2007 filed 2008)	\$93,822	42.9%	\$807	\$6,918,636	49.5%	\$1,308
Sales/Use Tax (Calendar 2008)	61,245	28.0	527	3,704,922	26.5	701
Motor Vehicle Sales Tax (Calendar 2008)	12,020	5.5	103	480,698	3.4	91
Motor Vehicle Registration Tax (Calendar 2008)	11,617	5.3	100	485,511	3.5	92
Motor Fuels Tax (Calendar 2008)	19,291	8.8	166	681,382	4.9	129
Corporate Income Tax (Calendar 2007)	12,948	5.9	111	985,217	7.0	186
State General Property Tax (Payable 2008)	7,891	3.6	68	731,575	5.2	138
Total State Taxes	\$218,834	100.0%	\$1,883	\$13,987,940	100.0%	\$2,645

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 (2007-2008)	\$259,783	50.1%	\$1,140	\$6,732,188	55.4%	\$1,273
Human Services Aid (Calendar 2008)						
Medical Assistance	93,462	18.0	410	2,351,674	19.3	445
Minnesota Family Investment Program	2,841	0.5	12	91,304	0.8	17
General Assistance including GAMC	7,973	1.5	35	298,499	2.5	56
Social Services	58,379	11.3	256	1,324,175	10.9	250
Miscellaneous	4,294	0.8	19	130,339	1.1	25
Total	166,950	32.2	733	4,195,991	34.5	793
Highway Aid (Calendar 2008)						
County Aid	32,168	6.2	141	385,257	3.2	73
Municipal Aid	3,862	0.7	17	117,092	1.0	22
Township Aid	2,657	0.5	12	29,245	0.2	6
Total	38,688	7.5	170	531,594	4.4	101
Local Government Aid (Calendar 2008)	38,711	7.5	170	430,639	3.5	81
Disparity Reduction Aid (Calendar 2008)	845	0.2	4	18,028	0.1	3
County Program Aid (Payable 2008)	9,047	1.7	40	160,970	1.3	30
Community Corrections Funding (2008)	4,193	0.8	18	85,921	0.7	16
Total Aids	518,217	100.0	2,274	12,155,331	100.0	2,299
B. Property Tax Credits (Payable 2008)						
Homestead Market Value Credit	15,308	85.6	67	265,762	84.6	50
Agricultural Market Value Credit	2,451	13.7	11	25,134	8.0	5
Miscellaneous Credits	124	0.7	1	23,401	7.4	4
Total Property Tax Credits	17,884	100.0	78	314,297	100.0	59
C. Property Tax Refunds (07 filed 08)						
Regular (Homeowners)	5,656	48.6	25	234,123	57.7	44
Regular (Renters)	5,470	47.0	24	164,482	40.5	31
Targeting Refund	521	4.5	2	7,376	1.8	1
Total Property Tax Refunds	11,647	100.0	51	405,981	100.0	77
Total Aids/Credits	\$547,747	100.0%	\$2,404	\$12,875,609	100.0%	\$2,435
II. Property Tax Data						
A. Property Tax Levy (Payable 2008)						
County Levy	\$103,940	41.7%	\$456	\$2,280,875	30.0%	\$431
City/Town Levy	63,911	25.7	280	1,757,256	23.1	332
School District Net Tax Capacity Levy	36,092	14.5	158	1,157,278	15.2	219
School District Referendum Market Value Levy	19,545	7.9	86	682,780	9.0	129
Miscellaneous District Levy	6,544	2.6	29	989,851	13.0	187
State Property Tax Levy	18,936	7.6	83	731,575	9.6	138
Total Levy	\$248,967	100.0%	1,093	\$7,599,615	100.0%	1,437
Less Property Tax Credits	17,884		78	314,297		59
Net Property Taxes Payable	231,083		1,014	7,285,318		1,378
B. Property Valuation (2007 Assessment)						
Market Valuation	\$22,852,681		\$100,295	\$561,587,185		\$106,201
Referendum Market Valuation	13,528,916		\$59,375	479,230,600		90,626
Net Tax Capacity (NTC)	227,272		997	6,330,370		1,197
C. Average Local NTC Tax Rate	92.524			97.165		
Avg. Referendum Mkt. Value Tax Rate	0.146			0.150		
III. Major State Taxes						
Individual Income Tax (2007 filed 2008)	\$209,447	46.3%	\$919	\$6,918,636	49.5%	\$1,308
Sales/Use Tax (Calendar 2008)	122,273	27.1	537	3,704,922	26.5	701
Motor Vehicle Sales Tax (Calendar 2008)	22,001	4.9	97	480,698	3.4	91
Motor Vehicle Registration Tax (Calendar 2008)	21,349	4.7	94	485,511	3.5	92
Motor Fuels Tax (Calendar 2008)	32,221	7.1	141	681,382	4.9	129
Corporate Income Tax (Calendar 2007)	25,661	5.7	113	985,217	7.0	186
State General Property Tax (Payable 2008)	18,936	4.2	83	731,575	5.2	138
Total State Taxes	\$451,887	100.0%	\$1,983	\$13,987,940	100.0%	\$2,645

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 (2007-2008)	\$573,092	54.2%	\$1,172	\$6,732,188	55.4%	\$1,273
Human Services Aid (Calendar 2008)						
Medical Assistance	184,328	17.4	377	2,351,674	19.3	445
Minnesota Family Investment Program	5,756	0.5	12	91,304	0.8	17
General Assistance including GAMC	16,353	1.5	33	298,499	2.5	56
Social Services	122,704	11.6	251	1,324,175	10.9	250
Miscellaneous	8,317	0.8	17	130,339	1.1	25
Total	337,458	31.9	690	4,195,991	34.5	793
Highway Aid (Calendar 2008)						
County Aid	47,056	4.4	96	385,257	3.2	73
Municipal Aid	8,942	0.8	18	117,092	1.0	22
Township Aid	3,825	0.4	8	29,245	0.2	6
Total	59,823	5.7	122	531,594	4.4	101
Local Government Aid (Calendar 2008)	59,338	5.6	121	430,639	3.5	81
Disparity Reduction Aid (Calendar 2008)	1,696	0.2	3	18,028	0.1	3
County Program Aid (Payable 2008)	19,150	1.8	39	160,970	1.3	30
Community Corrections Funding (2008)	7,473	0.7	15	85,921	0.7	16
Total Aids	1,058,031	100.0	2,164	12,155,331	100.0	2,299
B. Property Tax Credits (Payable 2008)						
Homestead Market Value Credit	31,462	87.0	64	265,762	84.6	50
Agricultural Market Value Credit	3,861	10.7	8	25,134	8.0	5
Miscellaneous Credits	827	2.3	2	23,401	7.4	4
Total Property Tax Credits	36,150	100.0	74	314,297	100.0	59
C. Property Tax Refunds (07 filed 08)						
Regular (Homeowners)	14,364	53.4	29	234,123	57.7	44
Regular (Renters)	11,830	44.0	24	164,482	40.5	31
Targeting Refund	704	2.6	1	7,376	1.8	1
Total Property Tax Refunds	26,898	100.0	55	405,981	100.0	77
Total Aids/Credits	\$1,121,079	100.0%	\$2,293	\$12,875,609	100.0%	\$2,435
II. Property Tax Data						
A. Property Tax Levy (Payable 2008)						
County Levy	\$211,092	37.1%	\$432	\$2,280,875	30.0%	\$431
City/Town Levy	150,764	26.5	308	1,757,256	23.1	332
School District Net Tax Capacity Levy	98,911	17.4	202	1,157,278	15.2	219
School District Referendum Market Value Levy	51,134	9.0	105	682,780	9.0	129
Miscellaneous District Levy	14,580	2.6	30	989,851	13.0	187
State Property Tax Levy	43,060	7.6	88	731,575	9.6	138
Total Levy	\$569,542	100.0%	1,165	\$7,599,615	100.0%	1,437
Less Property Tax Credits	36,150		74	314,297		59
Net Property Taxes Payable	533,392		1,091	7,285,318		1,378
B. Property Valuation (2007 Assessment)						
Market Valuation	\$44,308,603		\$90,623	\$561,587,185		\$106,201
Referendum Market Valuation	33,560,759		\$68,641	479,230,600		90,626
Net Tax Capacity (NTC)	466,716		955	6,330,370		1,197
C. Average Local NTC Tax Rate	101.750			97.165		
Avg. Referendum Mkt. Value Tax Rate	0.154			0.150		
III. Major State Taxes						
Individual Income Tax (2007 filed 2008)	\$511,395	48.6%	\$1,046	\$6,918,636	49.5%	\$1,308
Sales/Use Tax (Calendar 2008)	263,700	25.1	539	3,704,922	26.5	701
Motor Vehicle Sales Tax (Calendar 2008)	45,498	4.3	93	480,698	3.4	91
Motor Vehicle Registration Tax (Calendar 2008)	44,716	4.3	91	485,511	3.5	92
Motor Fuels Tax (Calendar 2008)	67,044	6.4	137	681,382	4.9	129
Corporate Income Tax (Calendar 2007)	76,445	7.3	156	985,217	7.0	186
State General Property Tax (Payable 2008)	43,060	4.1	88	731,575	5.2	138
Total State Taxes	\$1,051,859	100.0%	\$2,151	\$13,987,940	100.0%	\$2,645

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 (2007-2008)	\$3,706,552	58.0%	\$1,291	\$6,732,188	55.4%	\$1,273
Human Services Aid (Calendar 2008)						
Medical Assistance	1,239,698	19.4	432	2,351,674	19.3	445
Minnesota Family Investment Program	55,376	0.9	19	91,304	0.8	17
General Assistance including GAMC	194,241	3.0	68	298,499	2.5	56
Social Services	711,570	11.1	248	1,324,175	10.9	250
Miscellaneous	79,986	1.3	28	130,339	1.1	25
Total	2,280,869	35.7	795	4,195,991	34.5	793
Highway Aid (Calendar 2008)						
County Aid	72,118	1.1	25	385,257	3.2	73
Municipal Aid	79,188	1.2	28	117,092	1.0	22
Township Aid	692	0.0	0	29,245	0.2	6
Total	151,999	2.4	53	531,594	4.4	101
Local Government Aid (Calendar 2008)	138,980	2.2	48	430,639	3.5	81
Disparity Reduction Aid (Calendar 2008)	1,365	0.0	0	18,028	0.1	3
County Program Aid (Payable 2008)	63,554	1.0	22	160,970	1.3	30
Community Corrections Funding (2008)	42,995	0.7	15	85,921	0.7	16
Total Aids	6,386,315	100.0	2,225	12,155,331	100.0	2,299
B. Property Tax Credits (Payable 2008)						
Homestead Market Value Credit	109,768	98.5	38	265,762	84.6	50
Agricultural Market Value Credit	1,357	1.2	0	25,134	8.0	5
Miscellaneous Credits	311	0.3	0	23,401	7.4	4
Total Property Tax Credits	111,437	100.0	39	314,297	100.0	59
C. Property Tax Refunds (07 filed 08)						
Regular (Homeowners)	163,183	59.1	57	234,123	57.7	44
Regular (Renters)	108,799	39.4	38	164,482	40.5	31
Targeting Refund	4,045	1.5	1	7,376	1.8	1
Total Property Tax Refunds	276,028	100.0	96	405,981	100.0	77
Total Aids/Credits	\$6,773,779	100.0%	\$2,360	\$12,875,609	100.0%	\$2,435
II. Property Tax Data						
A. Property Tax Levy (Payable 2008)						
County Levy	\$1,133,963	23.6%	\$395	\$2,280,875	30.0%	\$431
City/Town Levy	1,088,352	22.6	379	1,757,256	23.1	332
School District Net Tax Capacity Levy	695,765	14.5	242	1,157,278	15.2	219
School District Referendum Market Value Levy	495,717	10.3	173	682,780	9.0	129
Miscellaneous District Levy	891,385	18.6	311	989,851	13.0	187
State Property Tax Levy	500,050	10.4	174	731,575	9.6	138
Total Levy	\$4,805,232	100.0%	1,674	\$7,599,615	100.0%	1,437
Less Property Tax Credits	111,437		39	314,297		59
Net Property Taxes Payable	4,693,796		1,635	7,285,318		1,378
B. Property Valuation (2007 Assessment)						
Market Valuation	\$323,498,910		\$112,708	\$561,587,185		\$106,201
Referendum Market Valuation	319,524,124		\$111,323	479,230,600		90,626
Net Tax Capacity (NTC)	3,856,299		1,344	6,330,370		1,197
C. Average Local NTC Tax Rate	98.042			97.165		
Avg. Referendum Mkt. Value Tax Rate	0.164			0.150		
III. Major State Taxes						
Individual Income Tax (2007 filed 2008)	\$4,694,740	51.4%	\$1,636	\$6,918,636	49.5%	\$1,308
Sales/Use Tax (Calendar 2008)	2,401,514	26.3	837	3,704,922	26.5	701
Motor Vehicle Sales Tax (Calendar 2008)	250,015	2.7	87	480,698	3.4	91
Motor Vehicle Registration Tax (Calendar 2008)	261,199	2.9	91	485,511	3.5	92
Motor Fuels Tax (Calendar 2008)	322,713	3.5	112	681,382	4.9	129
Corporate Income Tax (Calendar 2007)	712,290	7.8	248	985,217	7.0	186
State General Property Tax (Payable 2008)	500,050	5.5	174	731,575	5.2	138
Total State Taxes	\$9,142,522	100.0%	\$3,185	\$13,987,940	100.0%	\$2,645

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 2008 estimated population, which was used for each county in determining the county and region per capita amounts, is on page 5. 2008 population is used to calculate per capita amounts throughout this report, even if 2007 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 (2007-2008)	\$17,023	45.7%	\$1,060	\$1,149	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	9,606	25.8	598	577	445
Minnesota Family Investment Program	305	0.8	19	20	17
General Assistance including GAMC	980	2.6	61	78	56
Social Services	3,689	9.9	230	333	250
Miscellaneous	298	0.8	19	37	25
Total	14,878	40.0	927	1,045	793
Highway Aid (Calendar 2008)					
County Aid	3,706	10.0	231	142	73
Municipal Aid	0	0.0	0	23	22
Township Aid	293	0.8	18	3	6
Total	3,999	10.7	249	168	101
Local Government Aid (Calendar 2008)	782	2.1	49	191	81
Disparity Reduction Aid (Calendar 2008)	22	0.1	1	33	3
County Program Aid (Payable 2008)	240	0.6	15	43	30
Community Corrections Funding (2008)	282	0.8	18	23	16
Total Aids	37,226	100.0	2,319	2,651	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	1,243	51.7	77	70	50
Agricultural Market Value Credit	263	10.9	16	3	5
Miscellaneous Credits	898	37.3	56	48	4
Total Property Tax Credits	2,404	100.0	150	121	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	222	46.4	14	22	44
Regular (Renters)	251	52.5	16	27	31
Targeting Refund	5	1.1	0	1	1
Total Property Tax Refunds	479	100.0	30	50	77
Total Aids/Credits	\$40,109	100.0%	\$2,498	\$2,823	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$10,482	50.4%	\$653	\$516	\$431
City/Town Levy	4,517	21.7	281	244	332
School District Net Tax Capacity Levy	2,519	12.1	157	128	219
School District Referendum Market Value Levy	482	2.3	30	48	129
Miscellaneous District Levy	475	2.3	30	64	187
State Property Tax Levy	2,323	11.2	145	106	138
Total Levy	\$20,798	100.0%	\$1,296	\$1,107	\$1,437
Less Property Tax Credits	2,404		150	121	59
Net Property Taxes Payable	18,394		1,146	985	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$2,754,618		\$171,585	\$89,808	\$106,201
Referendum Market Valuation	1,199,055		\$74,689	66,092	90,626
Net Tax Capacity (NTC)	27,439		1,709	985	1,197
C. Average Local NTC Tax Rate	65.576				
Avg. Referendum Mkt. Value Tax Rate	0.040				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$10,392	40.1%	\$647	\$845	\$1,308
Sales/Use Tax (Calendar 2008)	6,102	23.6	380	662	701
Motor Vehicle Sales Tax (Calendar 2008)	1,676	6.5	104	94	91
Motor Vehicle Registration Tax (Calendar 2008)	1,623	6.3	101	92	92
Motor Fuels Tax (Calendar 2008)	3,029	11.7	189	144	129
Corporate Income Tax (Calendar 2007)	756	2.9	47	113	186
State General Property Tax (Payable 2008)	2,323	9.0	145	106	138
Total State Taxes	\$25,901	100.0%	\$1,613	\$2,058	\$2,645

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 (2007-2008)	\$509,347	67.9%	\$1,531	\$1,291	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	114,035	15.2	343	432	445
Minnesota Family Investment Program	4,875	0.7	15	19	17
General Assistance including GAMC	11,749	1.6	35	68	56
Social Services	67,569	9.0	203	248	250
Miscellaneous	4,056	0.5	12	28	25
Total	202,284	27.0	608	795	793
Highway Aid (Calendar 2008)					
County Aid	9,524	1.3	29	25	73
Municipal Aid	8,513	1.1	26	28	22
Township Aid	44	0.0	0	0	6
Total	18,082	2.4	54	53	101
Local Government Aid (Calendar 2008)	2,943	0.4	9	48	81
Disparity Reduction Aid (Calendar 2008)	0	0.0	0	0	3
County Program Aid (Payable 2008)	12,133	1.6	36	22	30
Community Corrections Funding (2008)	5,043	0.7	15	15	16
Total Aids	749,832	100.0	2,253	2,225	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	15,174	99.2	46	38	50
Agricultural Market Value Credit	116	0.8	0	0	5
Miscellaneous Credits	3	0.0	0	0	4
Total Property Tax Credits	15,294	100.0	46	39	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	18,850	66.2	57	57	44
Regular (Renters)	8,916	31.3	27	38	31
Targeting Refund	718	2.5	2	1	1
Total Property Tax Refunds	28,484	100.0	86	96	77
Total Aids/Credits	\$793,609	100.0%	\$2,385	\$2,360	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$96,645	22.2%	\$290	\$395	\$431
City/Town Levy	101,789	23.4	306	379	332
School District Net Tax Capacity Levy	63,840	14.7	192	242	219
School District Referendum Market Value Levy	59,211	13.6	178	173	129
Miscellaneous District Levy	73,918	17.0	222	311	187
State Property Tax Levy	39,948	9.2	120	174	138
Total Levy	\$435,352	100.0%	\$1,308	\$1,674	\$1,437
Less Property Tax Credits	15,294		46	39	59
Net Property Taxes Payable	420,058		1,262	1,635	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$31,316,413		\$94,114	\$112,708	\$106,201
Referendum Market Valuation	31,024,104		\$93,235	111,323	90,626
Net Tax Capacity (NTC)	358,963		1,079	1,344	1,197
C. Average Local NTC Tax Rate	93.362				
Avg. Referendum Mkt. Value Tax Rate	0.194				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$375,966	51.2%	\$1,130	\$1,636	\$1,308
Sales/Use Tax (Calendar 2008)	177,756	24.2	534	837	701
Motor Vehicle Sales Tax (Calendar 2008)	28,700	3.9	86	87	91
Motor Vehicle Registration Tax (Calendar 2008)	29,134	4.0	88	91	92
Motor Fuels Tax (Calendar 2008)	36,055	4.9	108	112	129
Corporate Income Tax (Calendar 2007)	47,349	6.4	142	248	186
State General Property Tax (Payable 2008)	39,948	5.4	120	174	138
Total State Taxes	\$734,910	100.0%	\$2,209	\$3,185	\$2,645

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 (2007-2008)	\$33,742	44.5%	\$1,045	\$1,145	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	22,449	29.6	695	510	445
Minnesota Family Investment Program	746	1.0	23	14	17
General Assistance including GAMC	2,519	3.3	78	42	56
Social Services	7,237	9.5	224	277	250
Miscellaneous	624	0.8	19	19	25
Total	33,575	44.3	1,039	862	793
Highway Aid (Calendar 2008)					
County Aid	4,262	5.6	132	155	73
Municipal Aid	354	0.5	11	14	22
Township Aid	430	0.6	13	20	6
Total	5,045	6.7	156	189	101
Local Government Aid (Calendar 2008)	1,479	2.0	46	115	81
Disparity Reduction Aid (Calendar 2008)	2	0.0	0	1	3
County Program Aid (Payable 2008)	1,115	1.5	35	39	30
Community Corrections Funding (2008)	868	1.1	27	17	16
Total Aids	75,826	100.0	2,347	2,370	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	2,100	83.9	65	68	50
Agricultural Market Value Credit	403	16.1	12	13	5
Miscellaneous Credits	0	0.0	0	20	4
Total Property Tax Credits	2,502	100.0	77	100	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	778	52.2	24	23	44
Regular (Renters)	608	40.7	19	22	31
Targeting Refund	106	7.1	3	2	1
Total Property Tax Refunds	1,492	100.0	46	46	77
Total Aids/Credits	\$79,820	100.0%	\$2,471	\$2,516	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$16,506	45.6%	\$511	\$501	\$431
City/Town Levy	7,054	19.5	218	235	332
School District Net Tax Capacity Levy	5,141	14.2	159	193	219
School District Referendum Market Value Levy	2,442	6.7	76	65	129
Miscellaneous District Levy	1,461	4.0	45	51	187
State Property Tax Levy	3,611	10.0	112	99	138
Total Levy	\$36,216	100.0%	\$1,121	\$1,144	\$1,437
Less Property Tax Credits	2,502		77	100	59
Net Property Taxes Payable	33,714		1,044	1,044	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$3,809,330		\$117,929	\$111,432	\$106,201
Referendum Market Valuation	2,237,459		\$69,267	63,257	90,626
Net Tax Capacity (NTC)	38,784		1,201	1,121	1,197
C. Average Local NTC Tax Rate	77.771				
Avg. Referendum Mkt. Value Tax Rate	0.109				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$23,668	40.2%	\$733	\$856	\$1,308
Sales/Use Tax (Calendar 2008)	17,816	30.2	552	593	701
Motor Vehicle Sales Tax (Calendar 2008)	3,036	5.2	94	96	91
Motor Vehicle Registration Tax (Calendar 2008)	2,882	4.9	89	92	92
Motor Fuels Tax (Calendar 2008)	4,689	8.0	145	161	129
Corporate Income Tax (Calendar 2007)	3,229	5.5	100	89	186
State General Property Tax (Payable 2008)	3,611	6.1	112	99	138
Total State Taxes	\$58,931	100.0%	\$1,824	\$1,986	\$2,645

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 (2007-2008)	\$69,519	48.1%	\$1,585	\$1,486	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	40,649	28.1	927	827	445
Minnesota Family Investment Program	2,691	1.9	61	47	17
General Assistance including GAMC	5,386	3.7	123	98	56
Social Services	12,666	8.8	289	289	250
Miscellaneous	1,064	0.7	24	23	25
Total	62,456	43.2	1,424	1,284	793
Highway Aid (Calendar 2008)					
County Aid	4,741	3.3	108	194	73
Municipal Aid	513	0.4	12	6	22
Township Aid	287	0.2	7	12	6
Total	5,541	3.8	126	212	101
Local Government Aid (Calendar 2008)	3,120	2.2	71	63	81
Disparity Reduction Aid (Calendar 2008)	9	0.0	0	3	3
County Program Aid (Payable 2008)	2,778	1.9	63	62	30
Community Corrections Funding (2008)	1,021	0.7	23	20	16
Total Aids	144,444	100.0	3,293	3,132	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	2,217	88.1	51	60	50
Agricultural Market Value Credit	300	11.9	7	11	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,517	100.0	57	71	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	804	46.0	18	22	44
Regular (Renters)	935	53.5	21	19	31
Targeting Refund	10	0.6	0	0	1
Total Property Tax Refunds	1,749	100.0	40	41	77
Total Aids/Credits	\$148,710	100.0%	\$3,390	\$3,245	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$16,612	46.8%	\$379	\$468	\$431
City/Town Levy	5,945	16.7	136	185	332
School District Net Tax Capacity Levy	6,729	19.0	153	220	219
School District Referendum Market Value Levy	2,247	6.3	51	57	129
Miscellaneous District Levy	813	2.3	19	22	187
State Property Tax Levy	3,154	8.9	72	107	138
Total Levy	\$35,500	100.0%	\$809	\$1,059	\$1,437
Less Property Tax Credits	2,517		57	71	59
Net Property Taxes Payable	32,984		752	988	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$2,659,177		\$60,627	\$91,251	\$106,201
Referendum Market Valuation	2,068,534		\$47,161	56,577	90,626
Net Tax Capacity (NTC)	28,680		654	957	1,197
C. Average Local NTC Tax Rate	104.948				
Avg. Referendum Mkt. Value Tax Rate	0.109				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$25,580	36.3%	\$583	\$590	\$1,308
Sales/Use Tax (Calendar 2008)	26,691	37.8	609	561	701
Motor Vehicle Sales Tax (Calendar 2008)	3,418	4.8	78	87	91
Motor Vehicle Registration Tax (Calendar 2008)	3,278	4.6	75	82	92
Motor Fuels Tax (Calendar 2008)	4,927	7.0	112	136	129
Corporate Income Tax (Calendar 2007)	3,483	4.9	79	74	186
State General Property Tax (Payable 2008)	3,154	4.5	72	107	138
Total State Taxes	\$70,532	100.0%	\$1,608	\$1,638	\$2,645

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 (2007-2008)	\$40,298	51.3%	\$1,012	\$1,332	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	16,532	21.1	415	304	445
Minnesota Family Investment Program	516	0.7	13	10	17
General Assistance including GAMC	1,695	2.2	43	31	56
Social Services	10,119	12.9	254	164	250
Miscellaneous	989	1.3	25	16	25
Total	29,852	38.0	750	525	793
Highway Aid (Calendar 2008)					
County Aid	2,783	3.5	70	51	73
Municipal Aid	439	0.6	11	18	22
Township Aid	142	0.2	4	4	6
Total	3,364	4.3	85	73	101
Local Government Aid (Calendar 2008)	2,584	3.3	65	57	81
Disparity Reduction Aid (Calendar 2008)	17	0.0	0	0	3
County Program Aid (Payable 2008)	1,559	2.0	39	32	30
Community Corrections Funding (2008)	858	1.1	22	14	16
Total Aids	78,531	100.0	1,973	2,034	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	2,173	84.7	55	53	50
Agricultural Market Value Credit	391	15.2	10	6	5
Miscellaneous Credits	2	0.1	0	0	4
Total Property Tax Credits	2,565	100.0	64	59	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	1,543	50.8	39	39	44
Regular (Renters)	1,478	48.7	37	25	31
Targeting Refund	16	0.5	0	1	1
Total Property Tax Refunds	3,037	100.0	76	65	77
Total Aids/Credits	\$84,133	100.0%	\$2,114	\$2,158	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$18,963	43.0%	\$476	\$408	\$431
City/Town Levy	8,579	19.5	216	311	332
School District Net Tax Capacity Levy	10,305	23.4	259	247	219
School District Referendum Market Value Levy	804	1.8	20	81	129
Miscellaneous District Levy	2,015	4.6	51	52	187
State Property Tax Levy	3,397	7.7	85	106	138
Total Levy	\$44,064	100.0%	\$1,107	\$1,206	\$1,437
Less Property Tax Credits	2,565		64	59	59
Net Property Taxes Payable	41,499		1,043	1,147	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$2,800,770		\$70,362	\$90,323	\$106,201
Referendum Market Valuation	2,375,756		\$59,685	79,928	90,626
Net Tax Capacity (NTC)	30,566		768	1,011	1,197
C. Average Local NTC Tax Rate	129.534				
Avg. Referendum Mkt. Value Tax Rate	0.045				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$31,839	44.5%	\$800	\$1,044	\$1,308
Sales/Use Tax (Calendar 2008)	19,723	27.6	495	537	701
Motor Vehicle Sales Tax (Calendar 2008)	3,024	4.2	76	91	91
Motor Vehicle Registration Tax (Calendar 2008)	2,913	4.1	73	91	92
Motor Fuels Tax (Calendar 2008)	5,739	8.0	144	146	129
Corporate Income Tax (Calendar 2007)	4,840	6.8	122	116	186
State General Property Tax (Payable 2008)	3,397	4.8	85	106	138
Total State Taxes	\$71,474	100.0%	\$1,796	\$2,131	\$2,645

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 (2007-2008)	\$7,829	42.7%	\$1,432	\$1,460	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	3,999	21.8	732	641	445
Minnesota Family Investment Program	63	0.3	12	10	17
General Assistance including GAMC	151	0.8	28	26	56
Social Services	1,898	10.4	347	297	250
Miscellaneous	117	0.6	21	20	25
Total	6,229	34.0	1,140	993	793
Highway Aid (Calendar 2008)					
County Aid	2,212	12.1	405	281	73
Municipal Aid	0	0.0	0	8	22
Township Aid	129	0.7	24	40	6
Total	2,341	12.8	428	328	101
Local Government Aid (Calendar 2008)	1,169	6.4	214	191	81
Disparity Reduction Aid (Calendar 2008)	178	1.0	33	14	3
County Program Aid (Payable 2008)	481	2.6	88	60	30
Community Corrections Funding (2008)	108	0.6	20	17	16
Total Aids	18,334	100.0	3,354	3,065	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	390	75.9	71	72	50
Agricultural Market Value Credit	124	24.1	23	21	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	513	100.0	94	94	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	134	60.3	24	15	44
Regular (Renters)	83	37.6	15	16	31
Targeting Refund	5	2.2	1	9	1
Total Property Tax Refunds	222	100.0	41	40	77
Total Aids/Credits	\$19,069	100.0%	\$3,489	\$3,199	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$3,181	49.8%	\$582	\$563	\$431
City/Town Levy	1,249	19.6	228	288	332
School District Net Tax Capacity Levy	1,078	16.9	197	155	219
School District Referendum Market Value Levy	448	7.0	82	72	129
Miscellaneous District Levy	216	3.4	40	32	187
State Property Tax Levy	214	3.4	39	64	138
Total Levy	\$6,386	100.0%	\$1,168	\$1,173	\$1,437
Less Property Tax Credits	513		94	94	59
Net Property Taxes Payable	5,873		1,074	1,080	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$637,082		\$116,554	\$117,551	\$106,201
Referendum Market Valuation	175,387		\$32,087	36,063	90,626
Net Tax Capacity (NTC)	5,447		996	1,050	1,197
C. Average Local NTC Tax Rate	105.092				
Avg. Referendum Mkt. Value Tax Rate	0.255				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$3,990	50.5%	\$730	\$1,128	\$1,308
Sales/Use Tax (Calendar 2008)	1,419	17.9	260	377	701
Motor Vehicle Sales Tax (Calendar 2008)	608	7.7	111	104	91
Motor Vehicle Registration Tax (Calendar 2008)	596	7.5	109	101	92
Motor Fuels Tax (Calendar 2008)	791	10.0	145	152	129
Corporate Income Tax (Calendar 2007)	290	3.7	53	99	186
State General Property Tax (Payable 2008)	214	2.7	39	64	138
Total State Taxes	\$7,908	100.0%	\$1,447	\$2,024	\$2,645

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 (2007-2008)	\$75,459	53.9%	\$1,249	\$1,140	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	21,854	15.6	362	410	445
Minnesota Family Investment Program	852	0.6	14	12	17
General Assistance including GAMC	2,609	1.9	43	35	56
Social Services	18,058	12.9	299	256	250
Miscellaneous	1,438	1.0	24	19	25
Total	44,811	32.0	742	733	793
Highway Aid (Calendar 2008)					
County Aid	6,008	4.3	99	141	73
Municipal Aid	1,442	1.0	24	17	22
Township Aid	278	0.2	5	12	6
Total	7,728	5.5	128	170	101
Local Government Aid (Calendar 2008)	8,673	6.2	144	170	81
Disparity Reduction Aid (Calendar 2008)	149	0.1	2	4	3
County Program Aid (Payable 2008)	2,182	1.6	36	40	30
Community Corrections Funding (2008)	1,039	0.7	17	18	16
Total Aids	140,041	100.0	2,319	2,274	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	3,269	90.5	54	67	50
Agricultural Market Value Credit	342	9.5	6	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	3,611	100.0	60	78	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	1,227	37.7	20	25	44
Regular (Renters)	1,992	61.1	33	24	31
Targeting Refund	39	1.2	1	2	1
Total Property Tax Refunds	3,257	100.0	54	51	77
Total Aids/Credits	\$146,909	100.0%	\$2,433	\$2,404	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$25,345	36.2%	\$420	\$456	\$431
City/Town Levy	17,204	24.6	285	280	332
School District Net Tax Capacity Levy	10,133	14.5	168	158	219
School District Referendum Market Value Levy	6,289	9.0	104	86	129
Miscellaneous District Levy	2,335	3.3	39	29	187
State Property Tax Levy	8,691	12.4	144	83	138
Total Levy	\$69,998	100.0%	\$1,159	\$1,093	\$1,437
Less Property Tax Credits	3,611		60	78	59
Net Property Taxes Payable	66,387		1,099	1,014	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$5,670,147		\$93,887	\$100,295	\$106,201
Referendum Market Valuation	4,296,259		\$71,138	59,375	90,626
Net Tax Capacity (NTC)	63,512		1,052	997	1,197
C. Average Local NTC Tax Rate	86.625				
Avg. Referendum Mkt. Value Tax Rate	0.146				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$57,094	35.1%	\$945	\$919	\$1,308
Sales/Use Tax (Calendar 2008)	70,080	43.0	1,160	537	701
Motor Vehicle Sales Tax (Calendar 2008)	5,023	3.1	83	97	91
Motor Vehicle Registration Tax (Calendar 2008)	4,950	3.0	82	94	92
Motor Fuels Tax (Calendar 2008)	7,636	4.7	126	141	129
Corporate Income Tax (Calendar 2007)	9,346	5.7	155	113	186
State General Property Tax (Payable 2008)	8,691	5.3	144	83	138
Total State Taxes	\$162,820	100.0%	\$2,696	\$1,983	\$2,645

I. Major State Aids/Credits	BROWN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita		
A. Aids to Local Governments					
Education Aid (2007-2008)	\$28,374	46.1%	\$1,085	\$1,140	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	11,788	19.1	451	410	445
Minnesota Family Investment Program	238	0.4	9	12	17
General Assistance including GAMC	613	1.0	23	35	56
Social Services	7,891	12.8	302	256	250
Miscellaneous	512	0.8	20	19	25
Total	21,043	34.2	805	733	793
Highway Aid (Calendar 2008)					
County Aid	3,091	5.0	118	141	73
Municipal Aid	513	0.8	20	17	22
Township Aid	306	0.5	12	12	6
Total	3,910	6.3	150	170	101
Local Government Aid (Calendar 2008)	6,507	10.6	249	170	81
Disparity Reduction Aid (Calendar 2008)	68	0.1	3	4	3
County Program Aid (Payable 2008)	1,236	2.0	47	40	30
Community Corrections Funding (2008)	449	0.7	17	18	16
Total Aids	61,587	100.0	2,355	2,274	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	2,074	87.1	79	67	50
Agricultural Market Value Credit	308	12.9	12	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,382	100.0	91	78	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	611	50.1	23	25	44
Regular (Renters)	583	47.8	22	24	31
Targeting Refund	25	2.0	1	2	1
Total Property Tax Refunds	1,218	100.0	47	51	77
Total Aids/Credits	\$65,188	100.0%	\$2,492	\$2,404	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$10,166	39.3%	\$389	\$456	\$431
City/Town Levy	7,785	30.1	298	280	332
School District Net Tax Capacity Levy	3,684	14.3	141	158	219
School District Referendum Market Value Levy	1,802	7.0	69	86	129
Miscellaneous District Levy	705	2.7	27	29	187
State Property Tax Levy	1,696	6.6	65	83	138
Total Levy	\$25,839	100.0%	\$988	\$1,093	\$1,437
Less Property Tax Credits	2,382		91	78	59
Net Property Taxes Payable	23,456		897	1,014	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$2,228,549		\$85,205	\$100,295	\$106,201
Referendum Market Valuation	1,244,876		\$47,596	59,375	90,626
Net Tax Capacity (NTC)	21,238		812	997	1,197
C. Average Local NTC Tax Rate	105.190				
Avg. Referendum Mkt. Value Tax Rate	0.145				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$23,739	46.7%	\$908	\$919	\$1,308
Sales/Use Tax (Calendar 2008)	12,470	24.5	477	537	701
Motor Vehicle Sales Tax (Calendar 2008)	2,801	5.5	107	97	91
Motor Vehicle Registration Tax (Calendar 2008)	2,674	5.3	102	94	92
Motor Fuels Tax (Calendar 2008)	3,969	7.8	152	141	129
Corporate Income Tax (Calendar 2007)	3,497	6.9	134	113	186
State General Property Tax (Payable 2008)	1,696	3.3	65	83	138
Total State Taxes	\$50,846	100.0%	\$1,944	\$1,983	\$2,645

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 (2007-2008)	\$49,382	52.6%	\$1,447	\$1,149	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	20,065	21.4	588	577	445
Minnesota Family Investment Program	498	0.5	15	20	17
General Assistance including GAMC	2,027	2.2	59	78	56
Social Services	11,025	11.7	323	333	250
Miscellaneous	829	0.9	24	37	25
Total	34,445	36.7	1,009	1,045	793
Highway Aid (Calendar 2008)					
County Aid	3,480	3.7	102	142	73
Municipal Aid	517	0.6	15	23	22
Township Aid	158	0.2	5	3	6
Total	4,155	4.4	122	168	101
Local Government Aid (Calendar 2008)	3,101	3.3	91	191	81
Disparity Reduction Aid (Calendar 2008)	649	0.7	19	33	3
County Program Aid (Payable 2008)	1,470	1.6	43	43	30
Community Corrections Funding (2008)	685	0.7	20	23	16
Total Aids	93,888	100.0	2,751	2,651	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	2,400	90.9	70	70	50
Agricultural Market Value Credit	239	9.0	7	3	5
Miscellaneous Credits	2	0.1	0	48	4
Total Property Tax Credits	2,640	100.0	77	121	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	1,334	63.1	39	22	44
Regular (Renters)	741	35.0	22	27	31
Targeting Refund	39	1.9	1	1	1
Total Property Tax Refunds	2,114	100.0	62	50	77
Total Aids/Credits	\$98,643	100.0%	\$2,890	\$2,823	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$17,583	48.5%	\$515	\$516	\$431
City/Town Levy	7,572	20.9	222	244	332
School District Net Tax Capacity Levy	6,670	18.4	195	128	219
School District Referendum Market Value Levy	1,379	3.8	40	48	129
Miscellaneous District Levy	383	1.1	11	64	187
State Property Tax Levy	2,687	7.4	79	106	138
Total Levy	\$36,274	100.0%	\$1,063	\$1,107	\$1,437
Less Property Tax Credits	2,640		77	121	59
Net Property Taxes Payable	33,634		986	985	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$2,440,458		\$71,509	\$89,808	\$106,201
Referendum Market Valuation	2,086,801		\$61,146	66,092	90,626
Net Tax Capacity (NTC)	26,612		780	985	1,197
C. Average Local NTC Tax Rate	121.031				
Avg. Referendum Mkt. Value Tax Rate	0.066				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$24,176	44.2%	\$708	\$845	\$1,308
Sales/Use Tax (Calendar 2008)	12,828	23.4	376	662	701
Motor Vehicle Sales Tax (Calendar 2008)	3,327	6.1	97	94	91
Motor Vehicle Registration Tax (Calendar 2008)	3,185	5.8	93	92	92
Motor Fuels Tax (Calendar 2008)	5,768	10.5	169	144	129
Corporate Income Tax (Calendar 2007)	2,741	5.0	80	113	186
State General Property Tax (Payable 2008)	2,687	4.9	79	106	138
Total State Taxes	\$54,712	100.0%	\$1,603	\$2,058	\$2,645

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 (2007-2008)	\$108,754	73.3%	\$1,214	\$1,291	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	16,565	11.2	185	432	445
Minnesota Family Investment Program	404	0.3	5	19	17
General Assistance including GAMC	1,253	0.8	14	68	56
Social Services	12,051	8.1	134	248	250
Miscellaneous	592	0.4	7	28	25
Total	30,865	20.8	344	795	793
Highway Aid (Calendar 2008)					
County Aid	3,944	2.7	44	25	73
Municipal Aid	1,727	1.2	19	28	22
Township Aid	128	0.1	1	0	6
Total	5,799	3.9	65	53	101
Local Government Aid (Calendar 2008)	664	0.4	7	48	81
Disparity Reduction Aid (Calendar 2008)	5	0.0	0	0	3
County Program Aid (Payable 2008)	1,413	1.0	16	22	30
Community Corrections Funding (2008)	935	0.6	10	15	16
Total Aids	148,434	100.0	1,656	2,225	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	3,252	87.9	36	38	50
Agricultural Market Value Credit	308	8.3	3	0	5
Miscellaneous Credits	141	3.8	2	0	4
Total Property Tax Credits	3,701	100.0	41	39	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	4,216	67.8	47	57	44
Regular (Renters)	1,888	30.4	21	38	31
Targeting Refund	112	1.8	1	1	1
Total Property Tax Refunds	6,216	100.0	69	96	77
Total Aids/Credits	\$158,352	100.0%	\$1,767	\$2,360	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$39,578	26.9%	\$442	\$395	\$431
City/Town Levy	28,778	19.5	321	379	332
School District Net Tax Capacity Levy	31,979	21.7	357	242	219
School District Referendum Market Value Levy	17,318	11.8	193	173	129
Miscellaneous District Levy	19,964	13.6	223	311	187
State Property Tax Levy	9,709	6.6	108	174	138
Total Levy	\$147,326	100.0%	\$1,644	\$1,674	\$1,437
Less Property Tax Credits	3,701		41	39	59
Net Property Taxes Payable	143,625		1,603	1,635	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$10,801,673		\$120,534	\$112,708	\$106,201
Referendum Market Valuation	10,147,141		\$113,230	111,323	90,626
Net Tax Capacity (NTC)	119,093		1,329	1,344	1,197
C. Average Local NTC Tax Rate	100.063				
Avg. Referendum Mkt. Value Tax Rate	0.182				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$179,217	67.7%	\$2,000	\$1,636	\$1,308
Sales/Use Tax (Calendar 2008)	35,680	13.5	398	837	701
Motor Vehicle Sales Tax (Calendar 2008)	7,804	2.9	87	87	91
Motor Vehicle Registration Tax (Calendar 2008)	8,285	3.1	92	91	92
Motor Fuels Tax (Calendar 2008)	10,532	4.0	118	112	129
Corporate Income Tax (Calendar 2007)	13,534	5.1	151	248	186
State General Property Tax (Payable 2008)	9,709	3.7	108	174	138
Total State Taxes	\$264,761	100.0%	\$2,954	\$3,185	\$2,645

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 (2007-2008)	\$39,331	50.9%	\$1,373	\$1,337	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	19,650	25.4	686	552	445
Minnesota Family Investment Program	942	1.2	33	19	17
General Assistance including GAMC	2,293	3.0	80	46	56
Social Services	7,599	9.8	265	250	250
Miscellaneous	581	0.8	20	23	25
Total	31,066	40.2	1,084	889	793
Highway Aid (Calendar 2008)					
County Aid	4,404	5.7	154	116	73
Municipal Aid	0	0.0	0	7	22
Township Aid	326	0.4	11	13	6
Total	4,730	6.1	165	137	101
Local Government Aid (Calendar 2008)	1,002	1.3	35	79	81
Disparity Reduction Aid (Calendar 2008)	16	0.0	1	2	3
County Program Aid (Payable 2008)	447	0.6	16	26	30
Community Corrections Funding (2008)	647	0.8	23	18	16
Total Aids	77,239	100.0	2,696	2,489	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	1,762	88.3	61	68	50
Agricultural Market Value Credit	234	11.7	8	13	5
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	1,996	100.0	70	89	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	706	64.5	25	32	44
Regular (Renters)	362	33.1	13	21	31
Targeting Refund	27	2.4	1	1	1
Total Property Tax Refunds	1,095	100.0	38	54	77
Total Aids/Credits	\$80,329	100.0%	\$2,803	\$2,631	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$19,228	44.1%	\$671	\$537	\$431
City/Town Levy	9,214	21.2	322	312	332
School District Net Tax Capacity Levy	6,311	14.5	220	203	219
School District Referendum Market Value Levy	1,273	2.9	44	63	129
Miscellaneous District Levy	375	0.9	13	28	187
State Property Tax Levy	7,157	16.4	250	165	138
Total Levy	\$43,556	100.0%	\$1,520	\$1,307	\$1,437
Less Property Tax Credits	1,996		70	89	59
Net Property Taxes Payable	41,561		1,450	1,219	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$6,092,547		\$212,625	\$140,084	\$106,201
Referendum Market Valuation	2,788,986		\$97,333	78,765	90,626
Net Tax Capacity (NTC)	63,267		2,208	1,464	1,197
C. Average Local NTC Tax Rate	55.522				
Avg. Referendum Mkt. Value Tax Rate	0.046				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$24,334	43.0%	\$849	\$744	\$1,308
Sales/Use Tax (Calendar 2008)	13,131	23.2	458	568	701
Motor Vehicle Sales Tax (Calendar 2008)	2,523	4.5	88	98	91
Motor Vehicle Registration Tax (Calendar 2008)	2,427	4.3	85	94	92
Motor Fuels Tax (Calendar 2008)	5,419	9.6	189	166	129
Corporate Income Tax (Calendar 2007)	1,599	2.8	56	84	186
State General Property Tax (Payable 2008)	7,157	12.6	250	165	138
Total State Taxes	\$56,590	100.0%	\$1,975	\$1,919	\$2,645

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 (2007-2008)	\$18,865	51.2%	\$1,508	\$1,460	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	7,860	21.3	628	641	445
Minnesota Family Investment Program	167	0.5	13	10	17
General Assistance including GAMC	324	0.9	26	26	56
Social Services	3,446	9.3	275	297	250
Miscellaneous	244	0.7	20	20	25
Total	12,041	32.7	962	993	793
Highway Aid (Calendar 2008)					
County Aid	2,180	5.9	174	281	73
Municipal Aid	192	0.5	15	8	22
Township Aid	415	1.1	33	40	6
Total	2,787	7.6	223	328	101
Local Government Aid (Calendar 2008)	2,289	6.2	183	191	81
Disparity Reduction Aid (Calendar 2008)	174	0.5	14	14	3
County Program Aid (Payable 2008)	494	1.3	39	60	30
Community Corrections Funding (2008)	219	0.6	17	17	16
Total Aids	36,868	100.0	2,947	3,065	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	932	83.3	74	72	50
Agricultural Market Value Credit	187	16.7	15	21	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,119	100.0	89	94	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	221	46.6	18	15	44
Regular (Renters)	248	52.4	20	16	31
Targeting Refund	5	1.0	0	9	1
Total Property Tax Refunds	474	100.0	38	40	77
Total Aids/Credits	\$38,461	100.0%	\$3,074	\$3,199	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$6,609	44.1%	\$528	\$563	\$431
City/Town Levy	3,921	26.2	313	288	332
School District Net Tax Capacity Levy	2,316	15.5	185	155	219
School District Referendum Market Value Levy	969	6.5	77	72	129
Miscellaneous District Levy	298	2.0	24	32	187
State Property Tax Levy	856	5.7	68	64	138
Total Levy	\$14,969	100.0%	\$1,196	\$1,173	\$1,437
Less Property Tax Credits	1,119		89	94	59
Net Property Taxes Payable	13,849		1,107	1,080	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$1,328,929		\$106,212	\$117,551	\$106,201
Referendum Market Valuation	508,946		\$40,677	36,063	90,626
Net Tax Capacity (NTC)	12,412		992	1,050	1,197
C. Average Local NTC Tax Rate	105.457				
Avg. Referendum Mkt. Value Tax Rate	0.201				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$26,912	66.9%	\$2,151	\$1,128	\$1,308
Sales/Use Tax (Calendar 2008)	6,700	16.7	535	377	701
Motor Vehicle Sales Tax (Calendar 2008)	1,235	3.1	99	104	91
Motor Vehicle Registration Tax (Calendar 2008)	1,197	3.0	96	101	92
Motor Fuels Tax (Calendar 2008)	1,925	4.8	154	152	129
Corporate Income Tax (Calendar 2007)	1,386	3.4	111	99	186
State General Property Tax (Payable 2008)	856	2.1	68	64	138
Total State Taxes	\$40,210	100.0%	\$3,214	\$2,024	\$2,645

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 (2007-2008)	\$60,601	62.0%	\$1,203	\$1,293	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	16,131	16.5	320	424	445
Minnesota Family Investment Program	549	0.6	11	16	17
General Assistance including GAMC	1,840	1.9	37	43	56
Social Services	9,816	10.0	195	219	250
Miscellaneous	526	0.5	10	15	25
Total	28,861	29.5	573	717	793
Highway Aid (Calendar 2008)					
County Aid	3,797	3.9	75	110	73
Municipal Aid	384	0.4	8	5	22
Township Aid	179	0.2	4	6	6
Total	4,361	4.5	87	121	101
Local Government Aid (Calendar 2008)	1,498	1.5	30	42	81
Disparity Reduction Aid (Calendar 2008)	10	0.0	0	1	3
County Program Aid (Payable 2008)	1,345	1.4	27	34	30
Community Corrections Funding (2008)	1,003	1.0	20	21	16
Total Aids	97,679	100.0	1,939	2,228	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	2,595	84.5	52	61	50
Agricultural Market Value Credit	469	15.3	9	13	5
Miscellaneous Credits	7	0.2	0	0	4
Total Property Tax Credits	3,071	100.0	61	73	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	3,797	79.2	75	53	44
Regular (Renters)	905	18.9	18	20	31
Targeting Refund	90	1.9	2	2	1
Total Property Tax Refunds	4,792	100.0	95	74	77
Total Aids/Credits	\$105,543	100.0%	\$2,095	\$2,376	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$30,218	44.2%	\$600	\$519	\$431
City/Town Levy	16,376	24.0	325	256	332
School District Net Tax Capacity Levy	12,480	18.3	248	211	219
School District Referendum Market Value Levy	3,496	5.1	69	55	129
Miscellaneous District Levy	1,947	2.8	39	26	187
State Property Tax Levy	3,846	5.6	76	68	138
Total Levy	\$68,363	100.0%	\$1,357	\$1,135	\$1,437
Less Property Tax Credits	3,071		61	73	59
Net Property Taxes Payable	65,291		1,296	1,062	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$5,289,786		\$104,989	\$95,301	\$106,201
Referendum Market Valuation	4,763,049		\$94,535	76,234	90,626
Net Tax Capacity (NTC)	55,860		1,109	981	1,197
C. Average Local NTC Tax Rate	109.024				
Avg. Referendum Mkt. Value Tax Rate	0.076				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$54,158	56.8%	\$1,075	\$799	\$1,308
Sales/Use Tax (Calendar 2008)	13,080	13.7	260	348	701
Motor Vehicle Sales Tax (Calendar 2008)	5,723	6.0	114	100	91
Motor Vehicle Registration Tax (Calendar 2008)	5,602	5.9	111	95	92
Motor Fuels Tax (Calendar 2008)	9,316	9.8	185	174	129
Corporate Income Tax (Calendar 2007)	3,700	3.9	73	64	186
State General Property Tax (Payable 2008)	3,846	4.0	76	68	138
Total State Taxes	\$95,427	100.0%	\$1,894	\$1,649	\$2,645

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 (2007-2008)	\$70,544	50.2%	\$1,262	\$1,145	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	25,467	18.1	456	510	445
Minnesota Family Investment Program	995	0.7	18	14	17
General Assistance including GAMC	2,203	1.6	39	42	56
Social Services	19,772	14.1	354	277	250
Miscellaneous	1,196	0.9	21	19	25
Total	49,632	35.3	888	862	793
Highway Aid (Calendar 2008)					
County Aid	5,466	3.9	98	155	73
Municipal Aid	1,265	0.9	23	14	22
Township Aid	573	0.4	10	20	6
Total	7,304	5.2	131	189	101
Local Government Aid (Calendar 2008)	9,124	6.5	163	115	81
Disparity Reduction Aid (Calendar 2008)	29	0.0	1	1	3
County Program Aid (Payable 2008)	2,902	2.1	52	39	30
Community Corrections Funding (2008)	963	0.7	17	17	16
Total Aids	140,498	100.0	2,513	2,370	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	3,572	44.8	64	68	50
Agricultural Market Value Credit	275	3.5	5	13	5
Miscellaneous Credits	4,119	51.7	74	20	4
Total Property Tax Credits	7,966	100.0	143	100	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	1,063	40.1	19	23	44
Regular (Renters)	1,565	59.0	28	22	31
Targeting Refund	23	0.9	0	2	1
Total Property Tax Refunds	2,651	100.0	47	46	77
Total Aids/Credits	\$151,115	100.0%	\$2,703	\$2,516	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$21,381	42.3%	\$382	\$501	\$431
City/Town Levy	9,685	19.1	173	235	332
School District Net Tax Capacity Levy	10,800	21.3	193	193	219
School District Referendum Market Value Levy	2,239	4.4	40	65	129
Miscellaneous District Levy	3,321	6.6	59	51	187
State Property Tax Levy	3,178	6.3	57	99	138
Total Levy	\$50,605	100.0%	\$905	\$1,144	\$1,437
Less Property Tax Credits	7,966		143	100	59
Net Property Taxes Payable	42,639		763	1,044	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$3,533,816		\$63,217	\$111,432	\$106,201
Referendum Market Valuation	2,775,174		\$49,645	63,257	90,626
Net Tax Capacity (NTC)	37,174		665	1,121	1,197
C. Average Local NTC Tax Rate	121.558				
Avg. Referendum Mkt. Value Tax Rate	0.081				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$43,103	47.1%	\$771	\$856	\$1,308
Sales/Use Tax (Calendar 2008)	24,414	26.7	437	593	701
Motor Vehicle Sales Tax (Calendar 2008)	4,706	5.1	84	96	91
Motor Vehicle Registration Tax (Calendar 2008)	4,633	5.1	83	92	92
Motor Fuels Tax (Calendar 2008)	7,892	8.6	141	161	129
Corporate Income Tax (Calendar 2007)	3,631	4.0	65	89	186
State General Property Tax (Payable 2008)	3,178	3.5	57	99	138
Total State Taxes	\$91,558	100.0%	\$1,638	\$1,986	\$2,645

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 (2007-2008)	\$12,683	45.9%	\$1,538	\$1,486	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	7,050	25.5	855	827	445
Minnesota Family Investment Program	237	0.9	29	47	17
General Assistance including GAMC	652	2.4	79	98	56
Social Services	2,085	7.5	253	289	250
Miscellaneous	179	0.6	22	23	25
Total	10,202	36.9	1,237	1,284	793
Highway Aid (Calendar 2008)					
County Aid	2,941	10.6	357	194	73
Municipal Aid	0	0.0	0	6	22
Township Aid	142	0.5	17	12	6
Total	3,083	11.2	374	212	101
Local Government Aid (Calendar 2008)	605	2.2	73	63	81
Disparity Reduction Aid (Calendar 2008)	108	0.4	13	3	3
County Program Aid (Payable 2008)	825	3.0	100	62	30
Community Corrections Funding (2008)	142	0.5	17	20	16
Total Aids	27,648	100.0	3,352	3,132	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	632	71.4	77	60	50
Agricultural Market Value Credit	253	28.6	31	11	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	885	100.0	107	71	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	188	60.9	23	22	44
Regular (Renters)	120	38.7	15	19	31
Targeting Refund	1	0.5	0	0	1
Total Property Tax Refunds	309	100.0	37	41	77
Total Aids/Credits	\$28,842	100.0%	\$3,497	\$3,245	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$4,401	44.3%	\$534	\$468	\$431
City/Town Levy	1,468	14.8	178	185	332
School District Net Tax Capacity Levy	2,210	22.3	268	220	219
School District Referendum Market Value Levy	292	2.9	35	57	129
Miscellaneous District Levy	333	3.4	40	22	187
State Property Tax Levy	1,226	12.3	149	107	138
Total Levy	\$9,930	100.0%	\$1,204	\$1,059	\$1,437
Less Property Tax Credits	885		107	71	59
Net Property Taxes Payable	9,045		1,097	988	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$665,664		\$80,716	\$91,251	\$106,201
Referendum Market Valuation	387,885		\$47,034	56,577	90,626
Net Tax Capacity (NTC)	7,171		870	957	1,197
C. Average Local NTC Tax Rate	117.298				
Avg. Referendum Mkt. Value Tax Rate	0.075				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$4,474	36.7%	\$543	\$590	\$1,308
Sales/Use Tax (Calendar 2008)	2,879	23.6	349	561	701
Motor Vehicle Sales Tax (Calendar 2008)	881	7.2	107	87	91
Motor Vehicle Registration Tax (Calendar 2008)	804	6.6	98	82	92
Motor Fuels Tax (Calendar 2008)	1,369	11.2	166	136	129
Corporate Income Tax (Calendar 2007)	566	4.6	69	74	186
State General Property Tax (Payable 2008)	1,226	10.1	149	107	138
Total State Taxes	\$12,199	100.0%	\$1,479	\$1,638	\$2,645

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 (2007-2008)	\$5,723	49.2%	\$1,053	\$1,149	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	1,775	15.3	326	577	445
Minnesota Family Investment Program	38	0.3	7	20	17
General Assistance including GAMC	239	2.1	44	78	56
Social Services	1,189	10.2	219	333	250
Miscellaneous	72	0.6	13	37	25
Total	3,312	28.5	609	1,045	793
Highway Aid (Calendar 2008)					
County Aid	2,314	19.9	426	142	73
Municipal Aid	0	0.0	0	23	22
Township Aid	2	0.0	0	3	6
Total	2,316	19.9	426	168	101
Local Government Aid (Calendar 2008)	146	1.3	27	191	81
Disparity Reduction Aid (Calendar 2008)	0	0.0	0	33	3
County Program Aid (Payable 2008)	46	0.4	8	43	30
Community Corrections Funding (2008)	78	0.7	14	23	16
Total Aids	11,621	100.0	2,137	2,651	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	290	36.6	53	70	50
Agricultural Market Value Credit	6	0.7	1	3	5
Miscellaneous Credits	497	62.7	91	48	4
Total Property Tax Credits	793	100.0	146	121	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	69	44.4	13	22	44
Regular (Renters)	82	52.5	15	27	31
Targeting Refund	5	3.0	1	1	1
Total Property Tax Refunds	155	100.0	29	50	77
Total Aids/Credits	\$12,570	100.0%	\$2,312	\$2,823	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$5,721	56.8%	\$1,052	\$516	\$431
City/Town Levy	1,036	10.3	190	244	332
School District Net Tax Capacity Levy	385	3.8	71	128	219
School District Referendum Market Value Levy	90	0.9	17	48	129
Miscellaneous District Levy	928	9.2	171	64	187
State Property Tax Levy	1,913	19.0	352	106	138
Total Levy	\$10,073	100.0%	\$1,853	\$1,107	\$1,437
Less Property Tax Credits	793		146	121	59
Net Property Taxes Payable	9,280		1,707	985	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$1,550,787		\$285,228	\$89,808	\$106,201
Referendum Market Valuation	630,964		\$116,050	66,092	90,626
Net Tax Capacity (NTC)	16,082		2,958	985	1,197
C. Average Local NTC Tax Rate	50.178				
Avg. Referendum Mkt. Value Tax Rate	0.014				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$4,544	29.0%	\$836	\$845	\$1,308
Sales/Use Tax (Calendar 2008)	6,174	39.4	1,136	662	701
Motor Vehicle Sales Tax (Calendar 2008)	557	3.6	102	94	91
Motor Vehicle Registration Tax (Calendar 2008)	552	3.5	102	92	92
Motor Fuels Tax (Calendar 2008)	1,422	9.1	262	144	129
Corporate Income Tax (Calendar 2007)	493	3.1	91	113	186
State General Property Tax (Payable 2008)	1,913	12.2	352	106	138
Total State Taxes	\$15,655	100.0%	\$2,879	\$2,058	\$2,645

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 (2007-2008)	\$16,970	46.4%	\$1,512	\$1,390	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	6,610	18.1	589	512	445
Minnesota Family Investment Program	130	0.4	12	13	17
General Assistance including GAMC	367	1.0	33	28	56
Social Services	5,500	15.1	490	282	250
Miscellaneous	229	0.6	20	21	25
Total	12,835	35.1	1,144	855	793
Highway Aid (Calendar 2008)					
County Aid	2,770	7.6	247	244	73
Municipal Aid	0	0.0	0	9	22
Township Aid	488	1.3	43	33	6
Total	3,258	8.9	290	287	101
Local Government Aid (Calendar 2008)	2,432	6.7	217	183	81
Disparity Reduction Aid (Calendar 2008)	104	0.3	9	7	3
County Program Aid (Payable 2008)	691	1.9	62	56	30
Community Corrections Funding (2008)	247	0.7	22	19	16
Total Aids	36,537	100.0	3,256	2,798	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	901	80.6	80	72	50
Agricultural Market Value Credit	217	19.4	19	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,117	100.0	100	90	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	252	49.7	22	17	44
Regular (Renters)	163	32.1	15	18	31
Targeting Refund	93	18.2	8	2	1
Total Property Tax Refunds	507	100.0	45	37	77
Total Aids/Credits	\$38,161	100.0%	\$3,401	\$2,924	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$6,197	45.4%	\$552	\$514	\$431
City/Town Levy	3,223	23.6	287	264	332
School District Net Tax Capacity Levy	1,628	11.9	145	195	219
School District Referendum Market Value Levy	1,508	11.1	134	95	129
Miscellaneous District Levy	353	2.6	31	38	187
State Property Tax Levy	730	5.4	65	68	138
Total Levy	\$13,639	100.0%	\$1,215	\$1,173	\$1,437
Less Property Tax Credits	1,117		100	90	59
Net Property Taxes Payable	12,521		1,116	1,084	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$1,422,082		\$126,723	\$113,758	\$106,201
Referendum Market Valuation	436,909		\$38,933	39,913	90,626
Net Tax Capacity (NTC)	12,909		1,150	1,045	1,197
C. Average Local NTC Tax Rate	88.320				
Avg. Referendum Mkt. Value Tax Rate	0.345				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$9,050	49.5%	\$806	\$807	\$1,308
Sales/Use Tax (Calendar 2008)	3,589	19.6	320	527	701
Motor Vehicle Sales Tax (Calendar 2008)	1,166	6.4	104	103	91
Motor Vehicle Registration Tax (Calendar 2008)	1,109	6.1	99	100	92
Motor Fuels Tax (Calendar 2008)	1,635	8.9	146	166	129
Corporate Income Tax (Calendar 2007)	1,016	5.6	91	111	186
State General Property Tax (Payable 2008)	730	4.0	65	68	138
Total State Taxes	\$18,295	100.0%	\$1,630	\$1,883	\$2,645

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 (2007-2008)	\$78,973	57.5%	\$1,279	\$1,337	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	27,582	20.1	447	552	445
Minnesota Family Investment Program	911	0.7	15	19	17
General Assistance including GAMC	2,239	1.6	36	46	56
Social Services	14,832	10.8	240	250	250
Miscellaneous	1,414	1.0	23	23	25
Total	46,979	34.2	761	889	793
Highway Aid (Calendar 2008)					
County Aid	4,100	3.0	66	116	73
Municipal Aid	759	0.6	12	7	22
Township Aid	293	0.2	5	13	6
Total	5,152	3.8	83	137	101
Local Government Aid (Calendar 2008)	4,551	3.3	74	79	81
Disparity Reduction Aid (Calendar 2008)	34	0.0	1	2	3
County Program Aid (Payable 2008)	723	0.5	12	26	30
Community Corrections Funding (2008)	843	0.6	14	18	16
Total Aids	137,255	100.0	2,223	2,489	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	3,821	72.7	62	68	50
Agricultural Market Value Credit	243	4.6	4	13	5
Miscellaneous Credits	1,191	22.7	19	7	4
Total Property Tax Credits	5,254	100.0	85	89	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	1,627	50.4	26	32	44
Regular (Renters)	1,574	48.8	25	21	31
Targeting Refund	26	0.8	0	1	1
Total Property Tax Refunds	3,228	100.0	52	54	77
Total Aids/Credits	\$145,737	100.0%	\$2,361	\$2,631	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$34,101	35.3%	\$552	\$537	\$431
City/Town Levy	26,709	27.6	433	312	332
School District Net Tax Capacity Levy	14,607	15.1	237	203	219
School District Referendum Market Value Levy	3,691	3.8	60	63	129
Miscellaneous District Levy	2,630	2.7	43	28	187
State Property Tax Levy	15,000	15.5	243	165	138
Total Levy	\$96,737	100.0%	\$1,567	\$1,307	\$1,437
Less Property Tax Credits	5,254		85	89	59
Net Property Taxes Payable	91,483		1,482	1,219	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$10,393,021		\$168,338	\$140,084	\$106,201
Referendum Market Valuation	6,220,574		\$100,756	78,765	90,626
Net Tax Capacity (NTC)	113,940		1,846	1,464	1,197
C. Average Local NTC Tax Rate	68.498				
Avg. Referendum Mkt. Value Tax Rate	0.059				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$53,131	34.8%	\$861	\$744	\$1,308
Sales/Use Tax (Calendar 2008)	54,973	36.0	890	568	701
Motor Vehicle Sales Tax (Calendar 2008)	6,327	4.1	102	98	91
Motor Vehicle Registration Tax (Calendar 2008)	6,243	4.1	101	94	92
Motor Fuels Tax (Calendar 2008)	10,047	6.6	163	166	129
Corporate Income Tax (Calendar 2007)	7,040	4.6	114	84	186
State General Property Tax (Payable 2008)	15,000	9.8	243	165	138
Total State Taxes	\$152,761	100.0%	\$2,474	\$1,919	\$2,645

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 (2007-2008)	\$569,729	69.2%	\$1,430	\$1,291	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	107,011	13.0	269	432	445
Minnesota Family Investment Program	3,906	0.5	10	19	17
General Assistance including GAMC	8,866	1.1	22	68	56
Social Services	89,985	10.9	226	248	250
Miscellaneous	4,648	0.6	12	28	25
Total	214,416	26.1	538	795	793
Highway Aid (Calendar 2008)					
County Aid	8,627	1.0	22	25	73
Municipal Aid	11,161	1.4	28	28	22
Township Aid	251	0.0	1	0	6
Total	20,039	2.4	50	53	101
Local Government Aid (Calendar 2008)	2,726	0.3	7	48	81
Disparity Reduction Aid (Calendar 2008)	5	0.0	0	0	3
County Program Aid (Payable 2008)	10,817	1.3	27	22	30
Community Corrections Funding (2008)	5,048	0.6	13	15	16
Total Aids	822,779	100.0	2,065	2,225	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	15,938	97.8	40	38	50
Agricultural Market Value Credit	253	1.6	1	0	5
Miscellaneous Credits	99	0.6	0	0	4
Total Property Tax Credits	16,290	100.0	41	39	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	19,047	60.4	48	57	44
Regular (Renters)	12,150	38.5	30	38	31
Targeting Refund	358	1.1	1	1	1
Total Property Tax Refunds	31,554	100.0	79	96	77
Total Aids/Credits	\$870,623	100.0%	\$2,185	\$2,360	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$111,695	19.0%	\$280	\$395	\$431
City/Town Levy	149,744	25.5	376	379	332
School District Net Tax Capacity Levy	99,549	17.0	250	242	219
School District Referendum Market Value Levy	79,380	13.5	199	173	129
Miscellaneous District Levy	88,637	15.1	222	311	187
State Property Tax Levy	57,590	9.8	145	174	138
Total Levy	\$586,595	100.0%	\$1,472	\$1,674	\$1,437
Less Property Tax Credits	16,290		41	39	59
Net Property Taxes Payable	570,305		1,431	1,635	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$43,373,928		\$108,847	\$112,708	\$106,201
Referendum Market Valuation	42,520,629		\$106,705	111,323	90,626
Net Tax Capacity (NTC)	501,670		1,259	1,344	1,197
C. Average Local NTC Tax Rate	88.640				
Avg. Referendum Mkt. Value Tax Rate	0.198				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$604,266	52.7%	\$1,516	\$1,636	\$1,308
Sales/Use Tax (Calendar 2008)	294,246	25.7	738	837	701
Motor Vehicle Sales Tax (Calendar 2008)	38,054	3.3	95	87	91
Motor Vehicle Registration Tax (Calendar 2008)	40,375	3.5	101	91	92
Motor Fuels Tax (Calendar 2008)	46,450	4.1	117	112	129
Corporate Income Tax (Calendar 2007)	65,683	5.7	165	248	186
State General Property Tax (Payable 2008)	57,590	5.0	145	174	138
Total State Taxes	\$1,146,665	100.0%	\$2,878	\$3,185	\$2,645

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 (2007-2008)	\$28,759	61.8%	\$1,454	\$1,172	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	5,990	12.9	303	377	445
Minnesota Family Investment Program	187	0.4	9	12	17
General Assistance including GAMC	339	0.7	17	33	56
Social Services	3,931	8.5	199	251	250
Miscellaneous	245	0.5	12	17	25
Total	10,693	23.0	541	690	793
Highway Aid (Calendar 2008)					
County Aid	2,808	6.0	142	96	73
Municipal Aid	169	0.4	9	18	22
Township Aid	212	0.5	11	8	6
Total	3,189	6.9	161	122	101
Local Government Aid (Calendar 2008)	2,523	5.4	128	121	81
Disparity Reduction Aid (Calendar 2008)	331	0.7	17	3	3
County Program Aid (Payable 2008)	690	1.5	35	39	30
Community Corrections Funding (2008)	314	0.7	16	15	16
Total Aids	46,498	100.0	2,351	2,164	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	1,357	85.0	69	64	50
Agricultural Market Value Credit	232	14.5	12	8	5
Miscellaneous Credits	8	0.5	0	2	4
Total Property Tax Credits	1,597	100.0	81	74	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	561	60.5	28	29	44
Regular (Renters)	298	32.2	15	24	31
Targeting Refund	68	7.3	3	1	1
Total Property Tax Refunds	927	100.0	47	55	77
Total Aids/Credits	\$49,022	100.0%	\$2,479	\$2,293	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$9,016	40.7%	\$456	\$432	\$431
City/Town Levy	5,988	27.0	303	308	332
School District Net Tax Capacity Levy	4,491	20.3	227	202	219
School District Referendum Market Value Levy	1,275	5.8	64	105	129
Miscellaneous District Levy	567	2.6	29	30	187
State Property Tax Levy	820	3.7	41	88	138
Total Levy	\$22,158	100.0%	\$1,121	\$1,165	\$1,437
Less Property Tax Credits	1,597		81	74	59
Net Property Taxes Payable	20,561		1,040	1,091	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$2,011,022		\$101,700	\$90,623	\$106,201
Referendum Market Valuation	1,165,119		\$58,922	68,641	90,626
Net Tax Capacity (NTC)	19,144		968	955	1,197
C. Average Local NTC Tax Rate	104.801				
Avg. Referendum Mkt. Value Tax Rate	0.109				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$20,197	60.0%	\$1,021	\$1,046	\$1,308
Sales/Use Tax (Calendar 2008)	4,856	14.4	246	539	701
Motor Vehicle Sales Tax (Calendar 2008)	1,903	5.7	96	93	91
Motor Vehicle Registration Tax (Calendar 2008)	1,829	5.4	92	91	92
Motor Fuels Tax (Calendar 2008)	2,562	7.6	130	137	129
Corporate Income Tax (Calendar 2007)	1,502	4.5	76	156	186
State General Property Tax (Payable 2008)	820	2.4	41	88	138
Total State Taxes	\$33,670	100.0%	\$1,703	\$2,151	\$2,645

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 (2007-2008)	\$39,267	52.8%	\$1,086	\$1,145	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	16,998	22.8	470	510	445
Minnesota Family Investment Program	338	0.5	9	14	17
General Assistance including GAMC	1,271	1.7	35	42	56
Social Services	8,232	11.1	228	277	250
Miscellaneous	616	0.8	17	19	25
Total	27,455	36.9	759	862	793
Highway Aid (Calendar 2008)					
County Aid	3,424	4.6	95	155	73
Municipal Aid	641	0.9	18	14	22
Township Aid	296	0.4	8	20	6
Total	4,361	5.9	121	189	101
Local Government Aid (Calendar 2008)	1,938	2.6	54	115	81
Disparity Reduction Aid (Calendar 2008)	13	0.0	0	1	3
County Program Aid (Payable 2008)	810	1.1	22	39	30
Community Corrections Funding (2008)	556	0.7	15	17	16
Total Aids	74,400	100.0	2,058	2,370	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	2,260	86.3	63	68	50
Agricultural Market Value Credit	359	13.7	10	13	5
Miscellaneous Credits	0	0.0	0	20	4
Total Property Tax Credits	2,619	100.0	72	100	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	1,149	55.1	32	23	44
Regular (Renters)	901	43.2	25	22	31
Targeting Refund	34	1.6	1	2	1
Total Property Tax Refunds	2,084	100.0	58	46	77
Total Aids/Credits	\$79,103	100.0%	\$2,188	\$2,516	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$20,397	43.7%	\$564	\$501	\$431
City/Town Levy	10,097	21.7	279	235	332
School District Net Tax Capacity Levy	5,944	12.7	164	193	219
School District Referendum Market Value Levy	3,000	6.4	83	65	129
Miscellaneous District Levy	1,583	3.4	44	51	187
State Property Tax Levy	5,611	12.0	155	99	138
Total Levy	\$46,631	100.0%	\$1,290	\$1,144	\$1,437
Less Property Tax Credits	2,619		72	100	59
Net Property Taxes Payable	44,012		1,217	1,044	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$4,566,486		\$126,317	\$111,432	\$106,201
Referendum Market Valuation	3,146,160		\$87,028	63,257	90,626
Net Tax Capacity (NTC)	48,769		1,349	1,121	1,197
C. Average Local NTC Tax Rate	77.679				
Avg. Referendum Mkt. Value Tax Rate	0.100				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$37,266	37.7%	\$1,031	\$856	\$1,308
Sales/Use Tax (Calendar 2008)	37,441	37.9	1,036	593	701
Motor Vehicle Sales Tax (Calendar 2008)	3,650	3.7	101	96	91
Motor Vehicle Registration Tax (Calendar 2008)	3,551	3.6	98	92	92
Motor Fuels Tax (Calendar 2008)	6,449	6.5	178	161	129
Corporate Income Tax (Calendar 2007)	4,784	4.8	132	89	186
State General Property Tax (Payable 2008)	5,611	5.7	155	99	138
Total State Taxes	\$98,752	100.0%	\$2,732	\$1,986	\$2,645

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 (2006-2007)	\$17,121	66.7%	\$1,158	\$1,140	\$1,273
Human Services Aid (Calendar 2007)					
Medical Assistance				410	445
Minnesota Family Investment Program		See Note		12	17
General Assistance including GAMC				35	56
Social Services				256	250
Miscellaneous				19	25
Total	0	0.0	0	733	793
Highway Aid (Calendar 2007)					
County Aid	3,451	13.4	233	141	73
Municipal Aid	0	0.0	0	17	22
Township Aid	612	2.4	41	12	6
Total	4,063	15.8	275	170	101
Local Government Aid (Calendar 2007)	3,480	13.6	235	170	81
Disparity Reduction Aid (Calendar 2007)	183	0.7	12	4	3
County Program Aid (Payable 2007)	590	2.3	40	40	30
Community Corrections Funding (2007)	235	0.9	16	18	16
Total Aids	25,672	100.0	1,736	2,274	2,299
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,229	81.7	83	67	50
Agricultural Market Value Credit	276	18.3	19	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,505	100.0	102	78	59
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	204	48.3	14	25	44
Regular (Renters)	195	46.3	13	24	31
Targeting Refund	23	5.4	2	2	1
Total Property Tax Refunds	422	100.0	29	51	77
Total Aids/Credits	\$27,599	100.0%	\$1,867	\$2,404	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$7,159	46.9%	\$484	\$456	\$431
City/Town Levy	4,743	31.0	321	280	332
School District Net Tax Capacity Levy	1,337	8.8	90	158	219
School District Referendum Market Value Levy	1,120	7.3	76	86	129
Miscellaneous District Levy	267	1.7	18	29	187
State Property Tax Levy	651	4.3	44	83	138
Total Levy	\$15,278	100.0%	\$1,033	\$1,093	\$1,437
Less Property Tax Credits	1,505		102	78	59
Net Property Taxes Payable	13,773		932	1,014	1,378
B. Property Valuation (2006 Assessment)					
Market Valuation	\$1,775,192		\$120,075	\$100,295	\$106,201
Referendum Market Valuation	565,364		\$38,242	59,375	90,626
Net Tax Capacity (NTC)	15,755		1,066	997	1,197
C. Average Local NTC Tax Rate	85.726				
Avg. Referendum Mkt. Value Tax Rate	0.198				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$13,662	50.1%	\$924	\$919	\$1,308
Sales/Use Tax (Calendar 2007)	5,746	21.1	389	537	701
Motor Vehicle Sales Tax (Calendar 2007)	1,676	6.1	113	97	91
Motor Vehicle Registration Tax (Calendar 2007)	1,616	5.9	109	94	92
Motor Fuels Tax (Calendar 2007)	2,794	10.2	189	141	129
Corporate Income Tax (Calendar 2006)	1,143	4.2	77	113	186
State General Property Tax (Payable 2007)	651	2.4	44	83	138
Total State Taxes	\$27,289	100.0%	\$1,846	\$1,983	\$2,645

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 \$31.5 million, which was allocated to the counties on a per capita basis (\$13.138 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 (2007-2008)	\$20,923	44.5%	\$999	\$1,172	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	10,103	21.5	482	377	445
Minnesota Family Investment Program	175	0.4	8	12	17
General Assistance including GAMC	408	0.9	20	33	56
Social Services	4,150	8.8	198	251	250
Miscellaneous	317	0.7	15	17	25
Total	15,153	32.2	724	690	793
Highway Aid (Calendar 2008)					
County Aid	5,072	10.8	242	96	73
Municipal Aid	0	0.0	0	18	22
Township Aid	749	1.6	36	8	6
Total	5,821	12.4	278	122	101
Local Government Aid (Calendar 2008)	3,730	7.9	178	121	81
Disparity Reduction Aid (Calendar 2008)	257	0.5	12	3	3
County Program Aid (Payable 2008)	835	1.8	40	39	30
Community Corrections Funding (2008)	350	0.7	17	15	16
Total Aids	47,071	100.0	2,248	2,164	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	1,772	69.8	85	64	50
Agricultural Market Value Credit	446	17.6	21	8	5
Miscellaneous Credits	321	12.7	15	2	4
Total Property Tax Credits	2,539	100.0	121	74	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	531	59.0	25	29	44
Regular (Renters)	318	35.3	15	24	31
Targeting Refund	52	5.7	2	1	1
Total Property Tax Refunds	901	100.0	43	55	77
Total Aids/Credits	\$50,511	100.0%	\$2,412	\$2,293	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$7,463	32.9%	\$356	\$432	\$431
City/Town Levy	7,173	31.6	343	308	332
School District Net Tax Capacity Levy	4,514	19.9	216	202	219
School District Referendum Market Value Levy	1,764	7.8	84	105	129
Miscellaneous District Levy	737	3.2	35	30	187
State Property Tax Levy	1,045	4.6	50	88	138
Total Levy	\$22,694	100.0%	\$1,084	\$1,165	\$1,437
Less Property Tax Credits	2,539		121	74	59
Net Property Taxes Payable	20,155		963	1,091	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$2,230,333		\$106,511	\$90,623	\$106,201
Referendum Market Valuation	1,086,139		\$51,869	68,641	90,626
Net Tax Capacity (NTC)	20,246		967	955	1,197
C. Average Local NTC Tax Rate	98.221				
Avg. Referendum Mkt. Value Tax Rate	0.162				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$14,534	46.4%	\$694	\$1,046	\$1,308
Sales/Use Tax (Calendar 2008)	7,417	23.7	354	539	701
Motor Vehicle Sales Tax (Calendar 2008)	2,352	7.5	112	93	91
Motor Vehicle Registration Tax (Calendar 2008)	2,244	7.2	107	91	92
Motor Fuels Tax (Calendar 2008)	2,598	8.3	124	137	129
Corporate Income Tax (Calendar 2007)	1,163	3.7	56	156	186
State General Property Tax (Payable 2008)	1,045	3.3	50	88	138
Total State Taxes	\$31,352	100.0%	\$1,497	\$2,151	\$2,645

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 (2007-2008)	\$35,491	47.9%	\$1,138	\$1,172	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	13,938	18.8	447	377	445
Minnesota Family Investment Program	537	0.7	17	12	17
General Assistance including GAMC	1,263	1.7	40	33	56
Social Services	8,781	11.9	282	251	250
Miscellaneous	450	0.6	14	17	25
Total	24,968	33.7	801	690	793
Highway Aid (Calendar 2008)					
County Aid	4,590	6.2	147	96	73
Municipal Aid	703	0.9	23	18	22
Township Aid	263	0.4	8	8	6
Total	5,555	7.5	178	122	101
Local Government Aid (Calendar 2008)	5,783	7.8	185	121	81
Disparity Reduction Aid (Calendar 2008)	107	0.1	3	3	3
County Program Aid (Payable 2008)	1,424	1.9	46	39	30
Community Corrections Funding (2008)	762	1.0	24	15	16
Total Aids	74,090	100.0	2,376	2,164	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	2,559	88.4	82	64	50
Agricultural Market Value Credit	337	11.6	11	8	5
Miscellaneous Credits	0	0.0	0	2	4
Total Property Tax Credits	2,896	100.0	93	74	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	874	46.1	28	29	44
Regular (Renters)	853	45.0	27	24	31
Targeting Refund	169	8.9	5	1	1
Total Property Tax Refunds	1,896	100.0	61	55	77
Total Aids/Credits	\$78,882	100.0%	\$2,529	\$2,293	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$16,023	43.9%	\$514	\$432	\$431
City/Town Levy	7,558	20.7	242	308	332
School District Net Tax Capacity Levy	6,090	16.7	195	202	219
School District Referendum Market Value Levy	3,618	9.9	116	105	129
Miscellaneous District Levy	635	1.7	20	30	187
State Property Tax Levy	2,596	7.1	83	88	138
Total Levy	\$36,520	100.0%	\$1,171	\$1,165	\$1,437
Less Property Tax Credits	2,896		93	74	59
Net Property Taxes Payable	33,624		1,078	1,091	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$2,780,854		\$89,167	\$90,623	\$106,201
Referendum Market Valuation	1,601,396		\$51,348	68,641	90,626
Net Tax Capacity (NTC)	27,752		890	955	1,197
C. Average Local NTC Tax Rate	109.203				
Avg. Referendum Mkt. Value Tax Rate	0.226				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$24,464	41.5%	\$784	\$1,046	\$1,308
Sales/Use Tax (Calendar 2008)	16,089	27.3	516	539	701
Motor Vehicle Sales Tax (Calendar 2008)	2,954	5.0	95	93	91
Motor Vehicle Registration Tax (Calendar 2008)	2,828	4.8	91	91	92
Motor Fuels Tax (Calendar 2008)	6,782	11.5	217	137	129
Corporate Income Tax (Calendar 2007)	3,220	5.5	103	156	186
State General Property Tax (Payable 2008)	2,596	4.4	83	88	138
Total State Taxes	\$58,933	100.0%	\$1,890	\$2,151	\$2,645

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 (2007-2008)	\$50,319	55.9%	\$1,093	\$1,172	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	17,059	19.0	371	377	445
Minnesota Family Investment Program	533	0.6	12	12	17
General Assistance including GAMC	1,132	1.3	25	33	56
Social Services	9,486	10.5	206	251	250
Miscellaneous	536	0.6	12	17	25
Total	28,747	31.9	625	690	793
Highway Aid (Calendar 2008)					
County Aid	4,376	4.9	95	96	73
Municipal Aid	730	0.8	16	18	22
Township Aid	455	0.5	10	8	6
Total	5,560	6.2	121	122	101
Local Government Aid (Calendar 2008)	3,323	3.7	72	121	81
Disparity Reduction Aid (Calendar 2008)	90	0.1	2	3	3
County Program Aid (Payable 2008)	1,232	1.4	27	39	30
Community Corrections Funding (2008)	750	0.8	16	15	16
Total Aids	90,021	100.0	1,956	2,164	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	2,854	84.6	62	64	50
Agricultural Market Value Credit	518	15.4	11	8	5
Miscellaneous Credits	0	0.0	0	2	4
Total Property Tax Credits	3,372	100.0	73	74	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	1,987	61.7	43	29	44
Regular (Renters)	1,148	35.6	25	24	31
Targeting Refund	87	2.7	2	1	1
Total Property Tax Refunds	3,223	100.0	70	55	77
Total Aids/Credits	\$96,616	100.0%	\$2,100	\$2,293	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$25,040	34.9%	\$544	\$432	\$431
City/Town Levy	22,567	31.4	490	308	332
School District Net Tax Capacity Levy	11,079	15.4	241	202	219
School District Referendum Market Value Levy	5,285	7.4	115	105	129
Miscellaneous District Levy	3,151	4.4	68	30	187
State Property Tax Levy	4,674	6.5	102	88	138
Total Levy	\$71,796	100.0%	\$1,560	\$1,165	\$1,437
Less Property Tax Credits	3,372		73	74	59
Net Property Taxes Payable	68,424		1,487	1,091	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$5,457,844		\$118,602	\$90,623	\$106,201
Referendum Market Valuation	4,092,753		\$88,938	68,641	90,626
Net Tax Capacity (NTC)	59,452		1,292	955	1,197
C. Average Local NTC Tax Rate	104.012				
Avg. Referendum Mkt. Value Tax Rate	0.129				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$48,865	51.5%	\$1,062	\$1,046	\$1,308
Sales/Use Tax (Calendar 2008)	18,784	19.8	408	539	701
Motor Vehicle Sales Tax (Calendar 2008)	4,808	5.1	104	93	91
Motor Vehicle Registration Tax (Calendar 2008)	4,722	5.0	103	91	92
Motor Fuels Tax (Calendar 2008)	7,703	8.1	167	137	129
Corporate Income Tax (Calendar 2007)	5,333	5.6	116	156	186
State General Property Tax (Payable 2008)	4,674	4.9	102	88	138
Total State Taxes	\$94,889	100.0%	\$2,062	\$2,151	\$2,645

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 (2007-2008)	\$9,606	50.3%	\$1,603	\$1,145	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	3,024	15.8	505	510	445
Minnesota Family Investment Program	77	0.4	13	14	17
General Assistance including GAMC	160	0.8	27	42	56
Social Services	2,491	13.0	416	277	250
Miscellaneous	99	0.5	16	19	25
Total	5,850	30.6	976	862	793
Highway Aid (Calendar 2008)					
County Aid	2,135	11.2	356	155	73
Municipal Aid	0	0.0	0	14	22
Township Aid	155	0.8	26	20	6
Total	2,290	12.0	382	189	101
Local Government Aid (Calendar 2008)	844	4.4	141	115	81
Disparity Reduction Aid (Calendar 2008)	14	0.1	2	1	3
County Program Aid (Payable 2008)	401	2.1	67	39	30
Community Corrections Funding (2008)	109	0.6	18	17	16
Total Aids	19,113	100.0	3,189	2,370	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	483	77.6	81	68	50
Agricultural Market Value Credit	135	21.7	23	13	5
Miscellaneous Credits	4	0.7	1	20	4
Total Property Tax Credits	623	100.0	104	100	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	176	59.9	29	23	44
Regular (Renters)	107	36.3	18	22	31
Targeting Refund	11	3.8	2	2	1
Total Property Tax Refunds	294	100.0	49	46	77
Total Aids/Credits	\$20,030	100.0%	\$3,342	\$2,516	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$4,319	50.1%	\$721	\$501	\$431
City/Town Levy	1,991	23.1	332	235	332
School District Net Tax Capacity Levy	1,136	13.2	190	193	219
School District Referendum Market Value Levy	489	5.7	82	65	129
Miscellaneous District Levy	374	4.3	62	51	187
State Property Tax Levy	315	3.7	53	99	138
Total Levy	\$8,624	100.0%	\$1,439	\$1,144	\$1,437
Less Property Tax Credits	623		104	100	59
Net Property Taxes Payable	8,002		1,335	1,044	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$845,612		\$141,100	\$111,432	\$106,201
Referendum Market Valuation	271,851		\$45,361	63,257	90,626
Net Tax Capacity (NTC)	7,555		1,261	1,121	1,197
C. Average Local NTC Tax Rate	103.510				
Avg. Referendum Mkt. Value Tax Rate	0.180				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$4,378	44.9%	\$731	\$856	\$1,308
Sales/Use Tax (Calendar 2008)	1,794	18.4	299	593	701
Motor Vehicle Sales Tax (Calendar 2008)	716	7.3	119	96	91
Motor Vehicle Registration Tax (Calendar 2008)	692	7.1	115	92	92
Motor Fuels Tax (Calendar 2008)	1,464	15.0	244	161	129
Corporate Income Tax (Calendar 2007)	393	4.0	66	89	186
State General Property Tax (Payable 2008)	315	3.2	53	99	138
Total State Taxes	\$9,752	100.0%	\$1,627	\$1,986	\$2,645

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 (2007-2008)	\$1,338,696	50.6%	\$1,145	\$1,291	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	603,756	22.8	516	432	445
Minnesota Family Investment Program	22,798	0.9	19	19	17
General Assistance including GAMC	127,332	4.8	109	68	56
Social Services	327,880	12.4	280	248	250
Miscellaneous	52,243	2.0	45	28	25
Total	1,134,009	42.9	970	795	793
Highway Aid (Calendar 2008)					
County Aid	26,234	1.0	22	25	73
Municipal Aid	33,318	1.3	28	28	22
Township Aid	14	0.0	0	0	6
Total	59,565	2.3	51	53	101
Local Government Aid (Calendar 2008)	75,242	2.8	64	48	81
Disparity Reduction Aid (Calendar 2008)	740	0.0	1	0	3
County Program Aid (Payable 2008)	19,491	0.7	17	22	30
Community Corrections Funding (2008)	18,309	0.7	16	15	16
Total Aids	2,646,053	100.0	2,263	2,225	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	42,246	99.5	36	38	50
Agricultural Market Value Credit	171	0.4	0	0	5
Miscellaneous Credits	40	0.1	0	0	4
Total Property Tax Credits	42,457	100.0	36	39	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	76,209	58.6	65	57	44
Regular (Renters)	52,621	40.5	45	38	31
Targeting Refund	1,243	1.0	1	1	1
Total Property Tax Refunds	130,072	100.0	111	96	77
Total Aids/Credits	\$2,818,582	100.0%	\$2,411	\$2,360	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$552,760	23.6%	\$473	\$395	\$431
City/Town Levy	543,703	23.2	465	379	332
School District Net Tax Capacity Levy	298,259	12.7	255	242	219
School District Referendum Market Value Levy	196,799	8.4	168	173	129
Miscellaneous District Levy	488,393	20.9	418	311	187
State Property Tax Levy	262,407	11.2	224	174	138
Total Levy	\$2,342,321	100.0%	\$2,003	\$1,674	\$1,437
Less Property Tax Credits	42,457		36	39	59
Net Property Taxes Payable	2,299,864		1,967	1,635	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$145,982,406		\$124,862	\$112,708	\$106,201
Referendum Market Valuation	145,128,718		\$124,132	111,323	90,626
Net Tax Capacity (NTC)	1,796,689		1,537	1,344	1,197
C. Average Local NTC Tax Rate	103.915				
Avg. Referendum Mkt. Value Tax Rate	0.147				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$2,289,970	49.8%	\$1,959	\$1,636	\$1,308
Sales/Use Tax (Calendar 2008)	1,285,032	28.0	1,099	837	701
Motor Vehicle Sales Tax (Calendar 2008)	100,115	2.2	86	87	91
Motor Vehicle Registration Tax (Calendar 2008)	105,157	2.3	90	91	92
Motor Fuels Tax (Calendar 2008)	133,387	2.9	114	112	129
Corporate Income Tax (Calendar 2007)	419,610	9.1	359	248	186
State General Property Tax (Payable 2008)	262,407	5.7	224	174	138
Total State Taxes	\$4,595,679	100.0%	\$3,931	\$3,185	\$2,645

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 (2007-2008)	\$31,780	59.6%	\$1,625	\$1,172	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	7,327	13.7	375	377	445
Minnesota Family Investment Program	194	0.4	10	12	17
General Assistance including GAMC	424	0.8	22	33	56
Social Services	5,139	9.6	263	251	250
Miscellaneous	298	0.6	15	17	25
Total	13,382	25.1	684	690	793
Highway Aid (Calendar 2008)					
County Aid	3,948	7.4	202	96	73
Municipal Aid	197	0.4	10	18	22
Township Aid	400	0.8	20	8	6
Total	4,546	8.5	232	122	101
Local Government Aid (Calendar 2008)	2,176	4.1	111	121	81
Disparity Reduction Aid (Calendar 2008)	249	0.5	13	3	3
County Program Aid (Payable 2008)	883	1.7	45	39	30
Community Corrections Funding (2008)	315	0.6	16	15	16
Total Aids	53,331	100.0	2,726	2,164	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	1,560	80.3	80	64	50
Agricultural Market Value Credit	331	17.0	17	8	5
Miscellaneous Credits	52	2.7	3	2	4
Total Property Tax Credits	1,943	100.0	99	74	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	581	66.9	30	29	44
Regular (Renters)	265	30.5	14	24	31
Targeting Refund	22	2.5	1	1	1
Total Property Tax Refunds	868	100.0	44	55	77
Total Aids/Credits	\$56,143	100.0%	\$2,870	\$2,293	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$7,793	39.0%	\$398	\$432	\$431
City/Town Levy	5,830	29.1	298	308	332
School District Net Tax Capacity Levy	3,162	15.8	162	202	219
School District Referendum Market Value Levy	2,057	10.3	105	105	129
Miscellaneous District Levy	263	1.3	13	30	187
State Property Tax Levy	896	4.5	46	88	138
Total Levy	\$20,001	100.0%	\$1,022	\$1,165	\$1,437
Less Property Tax Credits	1,943		99	74	59
Net Property Taxes Payable	18,058		923	1,091	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$1,607,174		\$82,162	\$90,623	\$106,201
Referendum Market Valuation	1,046,611		\$53,505	68,641	90,626
Net Tax Capacity (NTC)	15,131		774	955	1,197
C. Average Local NTC Tax Rate	112.670				
Avg. Referendum Mkt. Value Tax Rate	0.197				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$18,722	60.0%	\$957	\$1,046	\$1,308
Sales/Use Tax (Calendar 2008)	4,430	14.2	226	539	701
Motor Vehicle Sales Tax (Calendar 2008)	2,001	6.4	102	93	91
Motor Vehicle Registration Tax (Calendar 2008)	1,945	6.2	99	91	92
Motor Fuels Tax (Calendar 2008)	2,198	7.0	112	137	129
Corporate Income Tax (Calendar 2007)	998	3.2	51	156	186
State General Property Tax (Payable 2008)	896	2.9	46	88	138
Total State Taxes	\$31,190	100.0%	\$1,594	\$2,151	\$2,645

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 (2007-2008)	\$19,108	47.7%	\$1,015	\$1,486	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	9,684	24.2	514	827	445
Minnesota Family Investment Program	309	0.8	16	47	17
General Assistance including GAMC	889	2.2	47	98	56
Social Services	5,552	13.9	295	289	250
Miscellaneous	343	0.9	18	23	25
Total	16,778	41.9	891	1,284	793
Highway Aid (Calendar 2008)					
County Aid	2,968	7.4	158	194	73
Municipal Aid	0	0.0	0	6	22
Township Aid	250	0.6	13	12	6
Total	3,218	8.0	171	212	101
Local Government Aid (Calendar 2008)	530	1.3	28	63	81
Disparity Reduction Aid (Calendar 2008)	0	0.0	0	3	3
County Program Aid (Payable 2008)	295	0.7	16	62	30
Community Corrections Funding (2008)	151	0.4	8	20	16
Total Aids	40,080	100.0	2,129	3,132	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	1,323	88.6	70	60	50
Agricultural Market Value Credit	170	11.4	9	11	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,493	100.0	79	71	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	586	61.1	31	22	44
Regular (Renters)	358	37.4	19	19	31
Targeting Refund	15	1.6	1	0	1
Total Property Tax Refunds	959	100.0	51	41	77
Total Aids/Credits	\$42,532	100.0%	\$2,260	\$3,245	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$10,618	38.5%	\$564	\$468	\$431
City/Town Levy	5,793	21.0	308	185	332
School District Net Tax Capacity Levy	5,780	20.9	307	220	219
School District Referendum Market Value Levy	1,603	5.8	85	57	129
Miscellaneous District Levy	365	1.3	19	22	187
State Property Tax Levy	3,456	12.5	184	107	138
Total Levy	\$27,615	100.0%	\$1,467	\$1,059	\$1,437
Less Property Tax Credits	1,493		79	71	59
Net Property Taxes Payable	26,122		1,388	988	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$3,201,786		\$170,100	\$91,251	\$106,201
Referendum Market Valuation	1,703,241		\$90,487	56,577	90,626
Net Tax Capacity (NTC)	33,180		1,763	957	1,197
C. Average Local NTC Tax Rate	67.983				
Avg. Referendum Mkt. Value Tax Rate	0.094				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$12,763	38.4%	\$678	\$590	\$1,308
Sales/Use Tax (Calendar 2008)	9,055	27.2	481	561	701
Motor Vehicle Sales Tax (Calendar 2008)	1,842	5.5	98	87	91
Motor Vehicle Registration Tax (Calendar 2008)	1,728	5.2	92	82	92
Motor Fuels Tax (Calendar 2008)	3,125	9.4	166	136	129
Corporate Income Tax (Calendar 2007)	1,264	3.8	67	74	186
State General Property Tax (Payable 2008)	3,456	10.4	184	107	138
Total State Taxes	\$33,233	100.0%	\$1,766	\$1,638	\$2,645

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 (2007-2008)	\$45,375	59.3%	\$1,162	\$1,293	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	13,647	17.8	349	424	445
Minnesota Family Investment Program	501	0.7	13	16	17
General Assistance including GAMC	1,281	1.7	33	43	56
Social Services	8,541	11.2	219	219	250
Miscellaneous	624	0.8	16	15	25
Total	24,594	32.2	630	717	793
Highway Aid (Calendar 2008)					
County Aid	2,560	3.3	66	110	73
Municipal Aid	392	0.5	10	5	22
Township Aid	195	0.3	5	6	6
Total	3,146	4.1	81	121	101
Local Government Aid (Calendar 2008)	1,164	1.5	30	42	81
Disparity Reduction Aid (Calendar 2008)	72	0.1	2	1	3
County Program Aid (Payable 2008)	1,385	1.8	35	34	30
Community Corrections Funding (2008)	733	1.0	19	21	16
Total Aids	76,469	100.0	1,958	2,228	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	2,262	81.3	58	61	50
Agricultural Market Value Credit	521	18.7	13	13	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,783	100.0	71	73	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	1,793	66.7	46	53	44
Regular (Renters)	817	30.4	21	20	31
Targeting Refund	79	2.9	2	2	1
Total Property Tax Refunds	2,689	100.0	69	74	77
Total Aids/Credits	\$81,941	100.0%	\$2,098	\$2,376	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$14,854	37.6%	\$380	\$519	\$431
City/Town Levy	11,491	29.1	294	256	332
School District Net Tax Capacity Levy	8,595	21.8	220	211	219
School District Referendum Market Value Levy	1,674	4.2	43	55	129
Miscellaneous District Levy	756	1.9	19	26	187
State Property Tax Levy	2,112	5.3	54	68	138
Total Levy	\$39,482	100.0%	\$1,011	\$1,135	\$1,437
Less Property Tax Credits	2,783		71	73	59
Net Property Taxes Payable	36,699		940	1,062	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$3,405,518		\$87,189	\$95,301	\$106,201
Referendum Market Valuation	2,920,805		\$74,779	76,234	90,626
Net Tax Capacity (NTC)	34,999		896	981	1,197
C. Average Local NTC Tax Rate	101.992				
Avg. Referendum Mkt. Value Tax Rate	0.057				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$32,582	47.9%	\$834	\$799	\$1,308
Sales/Use Tax (Calendar 2008)	19,739	29.0	505	348	701
Motor Vehicle Sales Tax (Calendar 2008)	3,360	4.9	86	100	91
Motor Vehicle Registration Tax (Calendar 2008)	3,228	4.7	83	95	92
Motor Fuels Tax (Calendar 2008)	4,672	6.9	120	174	129
Corporate Income Tax (Calendar 2007)	2,363	3.5	60	64	186
State General Property Tax (Payable 2008)	2,112	3.1	54	68	138
Total State Taxes	\$68,056	100.0%	\$1,742	\$1,649	\$2,645

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 (2007-2008)	\$53,872	47.7%	\$1,214	\$1,149	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	26,497	23.5	597	577	445
Minnesota Family Investment Program	999	0.9	23	20	17
General Assistance including GAMC	2,990	2.6	67	78	56
Social Services	13,214	11.7	298	333	250
Miscellaneous	1,324	1.2	30	37	25
Total	45,024	39.9	1,015	1,045	793
Highway Aid (Calendar 2008)					
County Aid	7,698	6.8	173	142	73
Municipal Aid	459	0.4	10	23	22
Township Aid	178	0.2	4	3	6
Total	8,335	7.4	188	168	101
Local Government Aid (Calendar 2008)	3,252	2.9	73	191	81
Disparity Reduction Aid (Calendar 2008)	251	0.2	6	33	3
County Program Aid (Payable 2008)	1,242	1.1	28	43	30
Community Corrections Funding (2008)	919	0.8	21	23	16
Total Aids	112,894	100.0	2,544	2,651	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	3,154	42.2	71	70	50
Agricultural Market Value Credit	167	2.2	4	3	5
Miscellaneous Credits	4,156	55.6	94	48	4
Total Property Tax Credits	7,477	100.0	168	121	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	686	41.3	15	22	44
Regular (Renters)	965	58.0	22	27	31
Targeting Refund	13	0.8	0	1	1
Total Property Tax Refunds	1,664	100.0	37	50	77
Total Aids/Credits	\$122,034	100.0%	\$2,750	\$2,823	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$25,626	45.7%	\$577	\$516	\$431
City/Town Levy	14,931	26.6	336	244	332
School District Net Tax Capacity Levy	5,734	10.2	129	128	219
School District Referendum Market Value Levy	1,543	2.8	35	48	129
Miscellaneous District Levy	2,384	4.3	54	64	187
State Property Tax Levy	5,851	10.4	132	106	138
Total Levy	\$56,069	100.0%	\$1,263	\$1,107	\$1,437
Less Property Tax Credits	7,477		168	121	59
Net Property Taxes Payable	48,592		1,095	985	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$4,892,855		\$110,252	\$89,808	\$106,201
Referendum Market Valuation	3,332,334		\$75,088	66,092	90,626
Net Tax Capacity (NTC)	54,602		1,230	985	1,197
C. Average Local NTC Tax Rate	89.145				
Avg. Referendum Mkt. Value Tax Rate	0.046				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$32,015	39.9%	\$721	\$845	\$1,308
Sales/Use Tax (Calendar 2008)	23,905	29.8	539	662	701
Motor Vehicle Sales Tax (Calendar 2008)	4,277	5.3	96	94	91
Motor Vehicle Registration Tax (Calendar 2008)	4,107	5.1	93	92	92
Motor Fuels Tax (Calendar 2008)	6,206	7.7	140	144	129
Corporate Income Tax (Calendar 2007)	3,861	4.8	87	113	186
State General Property Tax (Payable 2008)	5,851	7.3	132	106	138
Total State Taxes	\$80,222	100.0%	\$1,808	\$2,058	\$2,645

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 (2007-2008)	\$11,724	44.7%	\$1,081	\$1,390	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	4,603	17.5	425	512	445
Minnesota Family Investment Program	121	0.5	11	13	17
General Assistance including GAMC	143	0.5	13	28	56
Social Services	2,497	9.5	230	282	250
Miscellaneous	163	0.6	15	21	25
Total	7,526	28.7	694	855	793
Highway Aid (Calendar 2008)					
County Aid	3,767	14.3	347	244	73
Municipal Aid	0	0.0	0	9	22
Township Aid	404	1.5	37	33	6
Total	4,171	15.9	385	287	101
Local Government Aid (Calendar 2008)	2,088	8.0	193	183	81
Disparity Reduction Aid (Calendar 2008)	75	0.3	7	7	3
County Program Aid (Payable 2008)	508	1.9	47	56	30
Community Corrections Funding (2008)	159	0.6	15	19	16
Total Aids	26,252	100.0	2,421	2,798	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	869	76.6	80	72	50
Agricultural Market Value Credit	266	23.4	25	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,135	100.0	105	90	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	188	55.2	17	17	44
Regular (Renters)	97	28.6	9	18	31
Targeting Refund	55	16.2	5	2	1
Total Property Tax Refunds	341	100.0	31	37	77
Total Aids/Credits	\$27,728	100.0%	\$2,557	\$2,924	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$7,939	49.8%	\$732	\$514	\$431
City/Town Levy	2,909	18.2	268	264	332
School District Net Tax Capacity Levy	2,882	18.1	266	195	219
School District Referendum Market Value Levy	1,137	7.1	105	95	129
Miscellaneous District Levy	373	2.3	34	38	187
State Property Tax Levy	709	4.4	65	68	138
Total Levy	\$15,950	100.0%	\$1,471	\$1,173	\$1,437
Less Property Tax Credits	1,135		105	90	59
Net Property Taxes Payable	14,814		1,366	1,084	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$1,552,295		\$143,174	\$113,758	\$106,201
Referendum Market Valuation	422,337		\$38,954	39,913	90,626
Net Tax Capacity (NTC)	13,804		1,273	1,045	1,197
C. Average Local NTC Tax Rate	102.170				
Avg. Referendum Mkt. Value Tax Rate	0.269				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$7,671	42.0%	\$708	\$807	\$1,308
Sales/Use Tax (Calendar 2008)	3,666	20.1	338	527	701
Motor Vehicle Sales Tax (Calendar 2008)	1,052	5.8	97	103	91
Motor Vehicle Registration Tax (Calendar 2008)	1,019	5.6	94	100	92
Motor Fuels Tax (Calendar 2008)	2,914	16.0	269	166	129
Corporate Income Tax (Calendar 2007)	1,239	6.8	114	111	186
State General Property Tax (Payable 2008)	709	3.9	65	68	138
Total State Taxes	\$18,270	100.0%	\$1,685	\$1,883	\$2,645

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 (2007-2008)	\$18,987	50.6%	\$1,164	\$1,293	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	8,858	23.6	543	424	445
Minnesota Family Investment Program	307	0.8	19	16	17
General Assistance including GAMC	823	2.2	50	43	56
Social Services	4,089	10.9	251	219	250
Miscellaneous	305	0.8	19	15	25
Total	14,381	38.3	882	717	793
Highway Aid (Calendar 2008)					
County Aid	2,135	5.7	131	110	73
Municipal Aid	0	0.0	0	5	22
Township Aid	116	0.3	7	6	6
Total	2,252	6.0	138	121	101
Local Government Aid (Calendar 2008)	827	2.2	51	42	81
Disparity Reduction Aid (Calendar 2008)	8	0.0	0	1	3
County Program Aid (Payable 2008)	668	1.8	41	34	30
Community Corrections Funding (2008)	406	1.1	25	21	16
Total Aids	37,528	100.0	2,301	2,228	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	1,218	79.1	75	61	50
Agricultural Market Value Credit	323	20.9	20	13	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,540	100.0	94	73	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	684	65.7	42	53	44
Regular (Renters)	336	32.2	21	20	31
Targeting Refund	21	2.0	1	2	1
Total Property Tax Refunds	1,042	100.0	64	74	77
Total Aids/Credits	\$40,110	100.0%	\$2,459	\$2,376	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$10,038	62.1%	\$615	\$519	\$431
City/Town Levy	1,999	12.4	123	256	332
School District Net Tax Capacity Levy	2,791	17.3	171	211	219
School District Referendum Market Value Levy	489	3.0	30	55	129
Miscellaneous District Levy	161	1.0	10	26	187
State Property Tax Levy	681	4.2	42	68	138
Total Levy	\$16,159	100.0%	\$991	\$1,135	\$1,437
Less Property Tax Credits	1,540		94	73	59
Net Property Taxes Payable	14,619		896	1,062	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$1,398,909		\$85,765	\$95,301	\$106,201
Referendum Market Valuation	989,828		\$60,685	76,234	90,626
Net Tax Capacity (NTC)	13,572		832	981	1,197
C. Average Local NTC Tax Rate	109.122				
Avg. Referendum Mkt. Value Tax Rate	0.068				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$9,672	49.2%	\$593	\$799	\$1,308
Sales/Use Tax (Calendar 2008)	3,717	18.9	228	348	701
Motor Vehicle Sales Tax (Calendar 2008)	1,326	6.7	81	100	91
Motor Vehicle Registration Tax (Calendar 2008)	1,213	6.2	74	95	92
Motor Fuels Tax (Calendar 2008)	2,188	11.1	134	174	129
Corporate Income Tax (Calendar 2007)	877	4.5	54	64	186
State General Property Tax (Payable 2008)	681	3.5	42	68	138
Total State Taxes	\$19,675	100.0%	\$1,206	\$1,649	\$2,645

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 (2007-2008)	\$47,881	49.3%	\$1,149	\$1,270	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	21,685	22.3	520	464	445
Minnesota Family Investment Program	880	0.9	21	14	17
General Assistance including GAMC	1,558	1.6	37	31	56
Social Services	10,834	11.2	260	233	250
Miscellaneous	900	0.9	22	18	25
Total	35,857	37.0	860	761	793
Highway Aid (Calendar 2008)					
County Aid	4,563	4.7	109	123	73
Municipal Aid	687	0.7	16	14	22
Township Aid	347	0.4	8	16	6
Total	5,597	5.8	134	153	101
Local Government Aid (Calendar 2008)	5,234	5.4	126	129	81
Disparity Reduction Aid (Calendar 2008)	44	0.0	1	3	3
County Program Aid (Payable 2008)	1,650	1.7	40	37	30
Community Corrections Funding (2008)	775	0.8	19	17	16
Total Aids	97,037	100.0	2,328	2,369	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	2,806	88.9	67	70	50
Agricultural Market Value Credit	349	11.1	8	12	5
Miscellaneous Credits	1	0.0	0	0	4
Total Property Tax Credits	3,156	100.0	76	81	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	1,171	48.1	28	34	44
Regular (Renters)	1,256	51.6	30	24	31
Targeting Refund	9	0.4	0	1	1
Total Property Tax Refunds	2,437	100.0	58	59	77
Total Aids/Credits	\$102,630	100.0%	\$2,462	\$2,509	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$23,760	49.1%	\$570	\$526	\$431
City/Town Levy	8,321	17.2	200	278	332
School District Net Tax Capacity Levy	7,830	16.2	188	158	219
School District Referendum Market Value Levy	3,289	6.8	79	87	129
Miscellaneous District Levy	1,424	2.9	34	31	187
State Property Tax Levy	3,809	7.9	91	75	138
Total Levy	\$48,433	100.0%	\$1,162	\$1,155	\$1,437
Less Property Tax Credits	3,156		76	81	59
Net Property Taxes Payable	45,277		1,086	1,074	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$4,056,165		\$97,296	\$100,732	\$106,201
Referendum Market Valuation	2,666,946		\$63,972	61,053	90,626
Net Tax Capacity (NTC)	41,674		1,000	994	1,197
C. Average Local NTC Tax Rate	99.186				
Avg. Referendum Mkt. Value Tax Rate	0.123				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$42,087	43.5%	\$1,010	\$925	\$1,308
Sales/Use Tax (Calendar 2008)	32,336	33.4	776	512	701
Motor Vehicle Sales Tax (Calendar 2008)	3,972	4.1	95	98	91
Motor Vehicle Registration Tax (Calendar 2008)	3,822	3.9	92	95	92
Motor Fuels Tax (Calendar 2008)	5,587	5.8	134	133	129
Corporate Income Tax (Calendar 2007)	5,190	5.4	124	118	186
State General Property Tax (Payable 2008)	3,809	3.9	91	75	138
Total State Taxes	\$96,803	100.0%	\$2,322	\$1,957	\$2,645

I. Major State Aids/Credits	KITTSO N			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2007-2008)	\$7,754	47.3%	\$1,680	\$1,500	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	2,770	16.9	600	594	445
Minnesota Family Investment Program	28	0.2	6	14	17
General Assistance including GAMC	73	0.4	16	37	56
Social Services	955	5.8	207	317	250
Miscellaneous	81	0.5	17	20	25
Total	3,906	23.8	846	981	793
Highway Aid (Calendar 2008)					
County Aid	2,905	17.7	629	309	73
Municipal Aid	0	0.0	0	25	22
Township Aid	469	2.9	102	40	6
Total	3,374	20.6	731	374	101
Local Government Aid (Calendar 2008)	864	5.3	187	170	81
Disparity Reduction Aid (Calendar 2008)	11	0.1	2	7	3
County Program Aid (Payable 2008)	350	2.1	76	68	30
Community Corrections Funding (2008)	121	0.7	26	21	16
Total Aids	16,379	100.0	3,549	3,121	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	270	66.6	59	68	50
Agricultural Market Value Credit	136	33.4	29	18	5
Miscellaneous Credits	0	0.0	0	13	4
Total Property Tax Credits	406	100.0	88	100	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	18	26.0	4	18	44
Regular (Renters)	50	72.8	11	16	31
Targeting Refund	1	1.2	0	1	1
Total Property Tax Refunds	69	100.0	15	35	77
Total Aids/Credits	\$16,854	100.0%	\$3,652	\$3,255	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$2,486	36.2%	\$539	\$478	\$431
City/Town Levy	1,461	21.2	317	225	332
School District Net Tax Capacity Levy	904	13.1	196	154	219
School District Referendum Market Value Levy	576	8.4	125	75	129
Miscellaneous District Levy	487	7.1	106	59	187
State Property Tax Levy	962	14.0	208	74	138
Total Levy	\$6,875	100.0%	\$1,490	\$1,066	\$1,437
Less Property Tax Credits	406		88	100	59
Net Property Taxes Payable	6,470		1,402	966	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$612,869		\$132,799	\$75,644	\$106,201
Referendum Market Valuation	192,809		\$41,779	37,027	90,626
Net Tax Capacity (NTC)	6,325		1,370	743	1,197
C. Average Local NTC Tax Rate	84.400				
Avg. Referendum Mkt. Value Tax Rate	0.299				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$3,455	43.2%	\$749	\$969	\$1,308
Sales/Use Tax (Calendar 2008)	1,329	16.6	288	380	701
Motor Vehicle Sales Tax (Calendar 2008)	547	6.8	118	103	91
Motor Vehicle Registration Tax (Calendar 2008)	545	6.8	118	99	92
Motor Fuels Tax (Calendar 2008)	926	11.6	201	151	129
Corporate Income Tax (Calendar 2007)	239	3.0	52	94	186
State General Property Tax (Payable 2008)	962	12.0	208	74	138
Total State Taxes	\$8,002	100.0%	\$1,734	\$1,870	\$2,645

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 (2007-2008)	\$18,605	43.8%	\$1,399	\$1,149	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	7,580	17.8	570	577	445
Minnesota Family Investment Program	206	0.5	16	20	17
General Assistance including GAMC	740	1.7	56	78	56
Social Services	4,329	10.2	325	333	250
Miscellaneous	388	0.9	29	37	25
Total	13,243	31.1	996	1,045	793
Highway Aid (Calendar 2008)					
County Aid	5,396	12.7	406	142	73
Municipal Aid	236	0.6	18	23	22
Township Aid	44	0.1	3	3	6
Total	5,677	13.4	427	168	101
Local Government Aid (Calendar 2008)	3,529	8.3	265	191	81
Disparity Reduction Aid (Calendar 2008)	318	0.7	24	33	3
County Program Aid (Payable 2008)	786	1.8	59	43	30
Community Corrections Funding (2008)	357	0.8	27	23	16
Total Aids	42,517	100.0	3,196	2,651	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	1,038	89.9	78	70	50
Agricultural Market Value Credit	112	9.7	8	3	5
Miscellaneous Credits	4	0.4	0	48	4
Total Property Tax Credits	1,155	100.0	87	121	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	80	24.0	6	22	44
Regular (Renters)	251	75.4	19	27	31
Targeting Refund	2	0.6	0	1	1
Total Property Tax Refunds	333	100.0	25	50	77
Total Aids/Credits	\$44,005	100.0%	\$3,308	\$2,823	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$3,470	35.8%	\$261	\$516	\$431
City/Town Levy	2,394	24.7	180	244	332
School District Net Tax Capacity Levy	2,047	21.2	154	128	219
School District Referendum Market Value Levy	670	6.9	50	48	129
Miscellaneous District Levy	58	0.6	4	64	187
State Property Tax Levy	1,042	10.8	78	106	138
Total Levy	\$9,680	100.0%	\$728	\$1,107	\$1,437
Less Property Tax Credits	1,155		87	121	59
Net Property Taxes Payable	8,525		641	985	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$883,249		\$66,400	\$89,808	\$106,201
Referendum Market Valuation	584,938		\$43,974	66,092	90,626
Net Tax Capacity (NTC)	9,489		713	985	1,197
C. Average Local NTC Tax Rate	83.981				
Avg. Referendum Mkt. Value Tax Rate	0.114				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$9,161	38.9%	\$689	\$845	\$1,308
Sales/Use Tax (Calendar 2008)	7,698	32.7	579	662	701
Motor Vehicle Sales Tax (Calendar 2008)	1,359	5.8	102	94	91
Motor Vehicle Registration Tax (Calendar 2008)	1,319	5.6	99	92	92
Motor Fuels Tax (Calendar 2008)	1,754	7.4	132	144	129
Corporate Income Tax (Calendar 2007)	1,216	5.2	91	113	186
State General Property Tax (Payable 2008)	1,042	4.4	78	106	138
Total State Taxes	\$23,547	100.0%	\$1,770	\$2,058	\$2,645

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 (2007-2008)	\$13,610	50.6%	\$1,859	\$1,460	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	4,863	18.1	664	641	445
Minnesota Family Investment Program	35	0.1	5	10	17
General Assistance including GAMC	139	0.5	19	26	56
Social Services	2,182	8.1	298	297	250
Miscellaneous	132	0.5	18	20	25
Total	7,351	27.3	1,004	993	793
Highway Aid (Calendar 2008)					
County Aid	3,293	12.2	450	281	73
Municipal Aid	0	0.0	0	8	22
Township Aid	351	1.3	48	40	6
Total	3,644	13.5	498	328	101
Local Government Aid (Calendar 2008)	1,469	5.5	201	191	81
Disparity Reduction Aid (Calendar 2008)	141	0.5	19	14	3
County Program Aid (Payable 2008)	573	2.1	78	60	30
Community Corrections Funding (2008)	131	0.5	18	17	16
Total Aids	26,920	100.0	3,677	3,065	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	548	70.6	75	72	50
Agricultural Market Value Credit	228	29.4	31	21	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	776	100.0	106	94	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	65	40.9	9	15	44
Regular (Renters)	89	56.6	12	16	31
Targeting Refund	4	2.5	1	9	1
Total Property Tax Refunds	158	100.0	22	40	77
Total Aids/Credits	\$27,853	100.0%	\$3,805	\$3,199	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$3,380	44.0%	\$462	\$563	\$431
City/Town Levy	2,216	28.9	303	288	332
School District Net Tax Capacity Levy	882	11.5	120	155	219
School District Referendum Market Value Levy	522	6.8	71	72	129
Miscellaneous District Levy	429	5.6	59	32	187
State Property Tax Levy	247	3.2	34	64	138
Total Levy	\$7,675	100.0%	\$1,048	\$1,173	\$1,437
Less Property Tax Credits	776		106	94	59
Net Property Taxes Payable	6,899		942	1,080	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$992,763		\$135,605	\$117,551	\$106,201
Referendum Market Valuation	216,997		\$29,640	36,063	90,626
Net Tax Capacity (NTC)	8,172		1,116	1,050	1,197
C. Average Local NTC Tax Rate	83.473				
Avg. Referendum Mkt. Value Tax Rate	0.280				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$5,632	50.6%	\$769	\$1,128	\$1,308
Sales/Use Tax (Calendar 2008)	2,005	18.0	274	377	701
Motor Vehicle Sales Tax (Calendar 2008)	799	7.2	109	104	91
Motor Vehicle Registration Tax (Calendar 2008)	781	7.0	107	101	92
Motor Fuels Tax (Calendar 2008)	1,255	11.3	171	152	129
Corporate Income Tax (Calendar 2007)	421	3.8	58	99	186
State General Property Tax (Payable 2008)	247	2.2	34	64	138
Total State Taxes	\$11,140	100.0%	\$1,522	\$2,024	\$2,645

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 (2007-2008)	\$11,767	39.9%	\$1,073	\$1,149	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	5,544	18.8	505	577	445
Minnesota Family Investment Program	130	0.4	12	20	17
General Assistance including GAMC	395	1.3	36	78	56
Social Services	5,669	19.2	517	333	250
Miscellaneous	266	0.9	24	37	25
Total	12,004	40.7	1,094	1,045	793
Highway Aid (Calendar 2008)					
County Aid	3,300	11.2	301	142	73
Municipal Aid	0	0.0	0	23	22
Township Aid	70	0.2	6	3	6
Total	3,371	11.4	307	168	101
Local Government Aid (Calendar 2008)	1,616	5.5	147	191	81
Disparity Reduction Aid (Calendar 2008)	219	0.7	20	33	3
County Program Aid (Payable 2008)	272	0.9	25	43	30
Community Corrections Funding (2008)	217	0.7	20	23	16
Total Aids	29,465	100.0	2,686	2,651	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	886	43.2	81	70	50
Agricultural Market Value Credit	5	0.3	0	3	5
Miscellaneous Credits	1,159	56.5	106	48	4
Total Property Tax Credits	2,051	100.0	187	121	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	146	37.3	13	22	44
Regular (Renters)	232	59.2	21	27	31
Targeting Refund	14	3.5	1	1	1
Total Property Tax Refunds	393	100.0	36	50	77
Total Aids/Credits	\$31,909	100.0%	\$2,909	\$2,823	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$7,176	44.6%	\$654	\$516	\$431
City/Town Levy	3,146	19.5	287	244	332
School District Net Tax Capacity Levy	2,405	14.9	219	128	219
School District Referendum Market Value Levy	188	1.2	17	48	129
Miscellaneous District Levy	1,497	9.3	136	64	187
State Property Tax Levy	1,685	10.5	154	106	138
Total Levy	\$16,098	100.0%	\$1,467	\$1,107	\$1,437
Less Property Tax Credits	2,051		187	121	59
Net Property Taxes Payable	14,047		1,280	985	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$1,545,889		\$140,920	\$89,808	\$106,201
Referendum Market Valuation	919,871		\$83,853	66,092	90,626
Net Tax Capacity (NTC)	16,406		1,496	985	1,197
C. Average Local NTC Tax Rate	86.702				
Avg. Referendum Mkt. Value Tax Rate	0.020				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$8,653	35.6%	\$789	\$845	\$1,308
Sales/Use Tax (Calendar 2008)	8,765	36.1	799	662	701
Motor Vehicle Sales Tax (Calendar 2008)	1,117	4.6	102	94	91
Motor Vehicle Registration Tax (Calendar 2008)	1,088	4.5	99	92	92
Motor Fuels Tax (Calendar 2008)	2,045	8.4	186	144	129
Corporate Income Tax (Calendar 2007)	936	3.9	85	113	186
State General Property Tax (Payable 2008)	1,685	6.9	154	106	138
Total State Taxes	\$24,289	100.0%	\$2,214	\$2,058	\$2,645

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 (2007-2008)	\$4,920	40.6%	\$1,230	\$1,486	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	1,933	15.9	483	827	445
Minnesota Family Investment Program	38	0.3	9	47	17
General Assistance including GAMC	228	1.9	57	98	56
Social Services	1,139	9.4	285	289	250
Miscellaneous	54	0.4	14	23	25
Total	3,393	28.0	848	1,284	793
Highway Aid (Calendar 2008)					
County Aid	2,727	22.5	682	194	73
Municipal Aid	0	0.0	0	6	22
Township Aid	159	1.3	40	12	6
Total	2,885	23.8	722	212	101
Local Government Aid (Calendar 2008)	339	2.8	85	63	81
Disparity Reduction Aid (Calendar 2008)	20	0.2	5	3	3
County Program Aid (Payable 2008)	448	3.7	112	62	30
Community Corrections Funding (2008)	124	1.0	31	20	16
Total Aids	12,129	100.0	3,033	3,132	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	326	83.8	81	60	50
Agricultural Market Value Credit	59	15.3	15	11	5
Miscellaneous Credits	3	0.9	1	0	4
Total Property Tax Credits	389	100.0	97	71	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	101	64.2	25	22	44
Regular (Renters)	53	34.0	13	19	31
Targeting Refund	3	1.8	1	0	1
Total Property Tax Refunds	157	100.0	39	41	77
Total Aids/Credits	\$12,674	100.0%	\$3,169	\$3,245	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$2,161	38.8%	\$540	\$468	\$431
City/Town Levy	680	12.2	170	185	332
School District Net Tax Capacity Levy	1,992	35.8	498	220	219
School District Referendum Market Value Levy	335	6.0	84	57	129
Miscellaneous District Levy	13	0.2	3	22	187
State Property Tax Levy	390	7.0	97	107	138
Total Levy	\$5,571	100.0%	\$1,393	\$1,059	\$1,437
Less Property Tax Credits	389		97	71	59
Net Property Taxes Payable	5,182		1,296	988	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$404,532		\$101,158	\$91,251	\$106,201
Referendum Market Valuation	210,989		\$52,761	56,577	90,626
Net Tax Capacity (NTC)	4,051		1,013	957	1,197
C. Average Local NTC Tax Rate	119.631				
Avg. Referendum Mkt. Value Tax Rate	0.159				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$2,646	33.8%	\$662	\$590	\$1,308
Sales/Use Tax (Calendar 2008)	3,132	40.0	783	561	701
Motor Vehicle Sales Tax (Calendar 2008)	435	5.6	109	87	91
Motor Vehicle Registration Tax (Calendar 2008)	401	5.1	100	82	92
Motor Fuels Tax (Calendar 2008)	576	7.4	144	136	129
Corporate Income Tax (Calendar 2007)	247	3.2	62	74	186
State General Property Tax (Payable 2008)	390	5.0	97	107	138
Total State Taxes	\$7,827	100.0%	\$1,957	\$1,638	\$2,645

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 (2007-2008)	\$33,812	56.0%	\$1,207	\$1,140	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	10,044	16.6	358	410	445
Minnesota Family Investment Program	295	0.5	11	12	17
General Assistance including GAMC	936	1.5	33	35	56
Social Services	6,368	10.5	227	256	250
Miscellaneous	402	0.7	14	19	25
Total	18,045	29.9	644	733	793
Highway Aid (Calendar 2008)					
County Aid	4,280	7.1	153	141	73
Municipal Aid	0	0.0	0	17	22
Township Aid	110	0.2	4	12	6
Total	4,390	7.3	157	170	101
Local Government Aid (Calendar 2008)	2,872	4.8	102	170	81
Disparity Reduction Aid (Calendar 2008)	158	0.3	6	4	3
County Program Aid (Payable 2008)	833	1.4	30	40	30
Community Corrections Funding (2008)	315	0.5	11	18	16
Total Aids	60,425	100.0	2,156	2,274	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	1,793	85.8	64	67	50
Agricultural Market Value Credit	297	14.2	11	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,090	100.0	75	78	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	1,082	69.0	39	25	44
Regular (Renters)	466	29.7	17	24	31
Targeting Refund	20	1.3	1	2	1
Total Property Tax Refunds	1,569	100.0	56	51	77
Total Aids/Credits	\$64,085	100.0%	\$2,287	\$2,404	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$11,672	38.4%	\$417	\$456	\$431
City/Town Levy	8,087	26.6	289	280	332
School District Net Tax Capacity Levy	6,217	20.5	222	158	219
School District Referendum Market Value Levy	2,461	8.1	88	86	129
Miscellaneous District Levy	257	0.8	9	29	187
State Property Tax Levy	1,663	5.5	59	83	138
Total Levy	\$30,356	100.0%	\$1,083	\$1,093	\$1,437
Less Property Tax Credits	2,090		75	78	59
Net Property Taxes Payable	28,266		1,009	1,014	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$3,117,440		\$111,250	\$100,295	\$106,201
Referendum Market Valuation	2,190,575		\$78,173	59,375	90,626
Net Tax Capacity (NTC)	30,591		1,092	997	1,197
C. Average Local NTC Tax Rate	85.081				
Avg. Referendum Mkt. Value Tax Rate	0.122				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$27,975	60.0%	\$998	\$919	\$1,308
Sales/Use Tax (Calendar 2008)	5,275	11.3	188	537	701
Motor Vehicle Sales Tax (Calendar 2008)	3,259	7.0	116	97	91
Motor Vehicle Registration Tax (Calendar 2008)	3,178	6.8	113	94	92
Motor Fuels Tax (Calendar 2008)	3,353	7.2	120	141	129
Corporate Income Tax (Calendar 2007)	1,957	4.2	70	113	186
State General Property Tax (Payable 2008)	1,663	3.6	59	83	138
Total State Taxes	\$46,661	100.0%	\$1,665	\$1,983	\$2,645

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 (2006-2007)	\$8,919	67.9%	\$1,516	\$1,390	\$1,273
Human Services Aid (Calendar 2007)					
Medical Assistance				512	445
Minnesota Family Investment Program		See Note		13	17
General Assistance including GAMC				28	56
Social Services				282	250
Miscellaneous				21	25
Total	0	0.0	0	855	793
Highway Aid (Calendar 2007)					
County Aid	2,190	16.7	372	244	73
Municipal Aid	0	0.0	0	9	22
Township Aid	332	2.5	56	33	6
Total	2,522	19.2	429	287	101
Local Government Aid (Calendar 2007)	975	7.4	166	183	81
Disparity Reduction Aid (Calendar 2007)	74	0.6	13	7	3
County Program Aid (Payable 2007)	520	4.0	88	56	30
Community Corrections Funding (2007)	134	1.0	23	19	16
Total Aids	13,144	100.0	2,235	2,798	2,299
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	438	71.7	75	72	50
Agricultural Market Value Credit	173	28.3	29	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	611	100.0	104	90	59
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	119	67.4	20	17	44
Regular (Renters)	51	29.0	9	18	31
Targeting Refund	6	3.5	1	2	1
Total Property Tax Refunds	176	100.0	30	37	77
Total Aids/Credits	\$13,932	100.0%	\$2,369	\$2,924	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$3,871	53.2%	\$658	\$514	\$431
City/Town Levy	1,400	19.2	238	264	332
School District Net Tax Capacity Levy	951	13.1	162	195	219
School District Referendum Market Value Levy	540	7.4	92	95	129
Miscellaneous District Levy	124	1.7	21	38	187
State Property Tax Levy	391	5.4	66	68	138
Total Levy	\$7,277	100.0%	\$1,237	\$1,173	\$1,437
Less Property Tax Credits	611		104	90	59
Net Property Taxes Payable	6,666		1,133	1,084	1,378
B. Property Valuation (2006 Assessment)					
Market Valuation	\$662,005		\$112,548	\$113,758	\$106,201
Referendum Market Valuation	200,072		\$34,014	39,913	90,626
Net Tax Capacity (NTC)	5,785		983	1,045	1,197
C. Average Local NTC Tax Rate	109.699				
Avg. Referendum Mkt. Value Tax Rate	0.270				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$3,874	45.8%	\$659	\$807	\$1,308
Sales/Use Tax (Calendar 2007)	1,823	21.6	310	527	701
Motor Vehicle Sales Tax (Calendar 2007)	613	7.2	104	103	91
Motor Vehicle Registration Tax (Calendar 2007)	580	6.9	99	100	92
Motor Fuels Tax (Calendar 2007)	868	10.3	148	166	129
Corporate Income Tax (Calendar 2006)	305	3.6	52	111	186
State General Property Tax (Payable 2007)	391	4.6	66	68	138
Total State Taxes	\$8,453	100.0%	\$1,437	\$1,883	\$2,645

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 \$34.2 million, which was allocated to the counties on a per capita basis (\$5.118 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 (2006-2007)	\$36,068	77.7%	\$1,451	\$1,390	\$1,273
Human Services Aid (Calendar 2007)					
Medical Assistance				512	445
Minnesota Family Investment Program		See Note		13	17
General Assistance including GAMC				28	56
Social Services				282	250
Miscellaneous				21	25
Total	0	0.0	0	855	793
Highway Aid (Calendar 2007)					
County Aid	3,368	7.3	135	244	73
Municipal Aid	467	1.0	19	9	22
Township Aid	444	1.0	18	33	6
Total	4,278	9.2	172	287	101
Local Government Aid (Calendar 2007)	4,237	9.1	170	183	81
Disparity Reduction Aid (Calendar 2007)	60	0.1	2	7	3
County Program Aid (Payable 2007)	1,025	2.2	41	56	30
Community Corrections Funding (2007)	778	1.7	31	19	16
Total Aids	46,446	100.0	1,868	2,798	2,299
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,611	87.1	65	72	50
Agricultural Market Value Credit	240	12.9	10	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,851	100.0	74	90	59
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	489	39.0	20	17	44
Regular (Renters)	717	57.1	29	18	31
Targeting Refund	49	3.9	2	2	1
Total Property Tax Refunds	1,256	100.0	50	37	77
Total Aids/Credits	\$49,553	100.0%	\$1,993	\$2,924	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$11,041	35.7%	\$444	\$514	\$431
City/Town Levy	7,298	23.6	294	264	332
School District Net Tax Capacity Levy	5,551	17.9	223	195	219
School District Referendum Market Value Levy	2,274	7.4	91	95	129
Miscellaneous District Levy	2,016	6.5	81	38	187
State Property Tax Levy	2,750	8.9	111	68	138
Total Levy	\$30,931	100.0%	\$1,244	\$1,173	\$1,437
Less Property Tax Credits	1,851		74	90	59
Net Property Taxes Payable	29,081		1,170	1,084	1,378
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,296,882		\$92,374	\$113,758	\$106,201
Referendum Market Valuation	1,328,910		\$53,445	39,913	90,626
Net Tax Capacity (NTC)	23,644		951	1,045	1,197
C. Average Local NTC Tax Rate	109.569				
Avg. Referendum Mkt. Value Tax Rate	0.171				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$23,162	37.6%	\$932	\$807	\$1,308
Sales/Use Tax (Calendar 2007)	22,785	37.0	916	527	701
Motor Vehicle Sales Tax (Calendar 2007)	2,484	4.0	100	103	91
Motor Vehicle Registration Tax (Calendar 2007)	2,443	4.0	98	100	92
Motor Fuels Tax (Calendar 2007)	3,265	5.3	131	166	129
Corporate Income Tax (Calendar 2006)	4,723	7.7	190	111	186
State General Property Tax (Payable 2007)	2,750	4.5	111	68	138
Total State Taxes	\$61,613	100.0%	\$2,478	\$1,883	\$2,645

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 \$34.2 million, which was allocated to the counties on a per capita basis (\$21.635 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 (2007-2008)	\$42,448	55.0%	\$1,138	\$1,270	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	14,752	19.1	396	464	445
Minnesota Family Investment Program	337	0.4	9	14	17
General Assistance including GAMC	832	1.1	22	31	56
Social Services	7,207	9.3	193	233	250
Miscellaneous	546	0.7	15	18	25
Total	23,673	30.6	635	761	793
Highway Aid (Calendar 2008)					
County Aid	3,191	4.1	86	123	73
Municipal Aid	724	0.9	19	14	22
Township Aid	762	1.0	20	16	6
Total	4,677	6.1	125	153	101
Local Government Aid (Calendar 2008)	4,431	5.7	119	129	81
Disparity Reduction Aid (Calendar 2008)	134	0.2	4	3	3
County Program Aid (Payable 2008)	1,424	1.8	38	37	30
Community Corrections Funding (2008)	454	0.6	12	17	16
Total Aids	77,241	100.0	2,071	2,369	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	2,505	87.6	67	70	50
Agricultural Market Value Credit	356	12.4	10	12	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,860	100.0	77	81	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	1,761	65.6	47	34	44
Regular (Renters)	901	33.6	24	24	31
Targeting Refund	23	0.9	1	1	1
Total Property Tax Refunds	2,685	100.0	72	59	77
Total Aids/Credits	\$82,786	100.0%	\$2,220	\$2,509	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$17,374	43.0%	\$466	\$526	\$431
City/Town Levy	12,093	29.9	324	278	332
School District Net Tax Capacity Levy	3,680	9.1	99	158	219
School District Referendum Market Value Levy	4,099	10.1	110	87	129
Miscellaneous District Levy	917	2.3	25	31	187
State Property Tax Levy	2,230	5.5	60	75	138
Total Levy	\$40,394	100.0%	\$1,083	\$1,155	\$1,437
Less Property Tax Credits	2,860		77	81	59
Net Property Taxes Payable	37,534		1,007	1,074	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$3,076,979		\$82,517	\$100,732	\$106,201
Referendum Market Valuation	2,364,549		\$63,411	61,053	90,626
Net Tax Capacity (NTC)	31,044		833	994	1,197
C. Average Local NTC Tax Rate	109.730				
Avg. Referendum Mkt. Value Tax Rate	0.173				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$34,343	49.0%	\$921	\$925	\$1,308
Sales/Use Tax (Calendar 2008)	16,222	23.1	435	512	701
Motor Vehicle Sales Tax (Calendar 2008)	3,696	5.3	99	98	91
Motor Vehicle Registration Tax (Calendar 2008)	3,576	5.1	96	95	92
Motor Fuels Tax (Calendar 2008)	4,219	6.0	113	133	129
Corporate Income Tax (Calendar 2007)	5,809	8.3	156	118	186
State General Property Tax (Payable 2008)	2,230	3.2	60	75	138
Total State Taxes	\$70,094	100.0%	\$1,880	\$1,957	\$2,645

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 (2007-2008)	\$12,668	48.2%	\$2,491	\$1,486	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	6,839	26.0	1,345	827	445
Minnesota Family Investment Program	508	1.9	100	47	17
General Assistance including GAMC	716	2.7	141	98	56
Social Services	1,668	6.3	328	289	250
Miscellaneous	213	0.8	42	23	25
Total	9,945	37.8	1,956	1,284	793
Highway Aid (Calendar 2008)					
County Aid	2,135	8.1	420	194	73
Municipal Aid	0	0.0	0	6	22
Township Aid	111	0.4	22	12	6
Total	2,246	8.5	442	212	101
Local Government Aid (Calendar 2008)	481	1.8	95	63	81
Disparity Reduction Aid (Calendar 2008)	129	0.5	25	3	3
County Program Aid (Payable 2008)	643	2.4	127	62	30
Community Corrections Funding (2008)	180	0.7	35	20	16
Total Aids	26,292	100.0	5,171	3,132	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	316	75.1	62	60	50
Agricultural Market Value Credit	105	24.9	21	11	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	421	100.0	83	71	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	87	62.4	17	22	44
Regular (Renters)	51	36.9	10	19	31
Targeting Refund	1	0.7	0	0	1
Total Property Tax Refunds	139	100.0	27	41	77
Total Aids/Credits	\$26,853	100.0%	\$5,281	\$3,245	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$3,649	59.6%	\$718	\$468	\$431
City/Town Levy	881	14.4	173	185	332
School District Net Tax Capacity Levy	910	14.9	179	220	219
School District Referendum Market Value Levy	90	1.5	18	57	129
Miscellaneous District Levy	265	4.3	52	22	187
State Property Tax Levy	327	5.3	64	107	138
Total Levy	\$6,121	100.0%	\$1,204	\$1,059	\$1,437
Less Property Tax Credits	421		83	71	59
Net Property Taxes Payable	5,700		1,121	988	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$370,314		\$72,825	\$91,251	\$106,201
Referendum Market Valuation	156,367		\$30,751	56,577	90,626
Net Tax Capacity (NTC)	3,500		688	957	1,197
C. Average Local NTC Tax Rate	162.997				
Avg. Referendum Mkt. Value Tax Rate	0.058				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$1,783	24.5%	\$351	\$590	\$1,308
Sales/Use Tax (Calendar 2008)	3,099	42.7	609	561	701
Motor Vehicle Sales Tax (Calendar 2008)	404	5.6	79	87	91
Motor Vehicle Registration Tax (Calendar 2008)	380	5.2	75	82	92
Motor Fuels Tax (Calendar 2008)	878	12.1	173	136	129
Corporate Income Tax (Calendar 2007)	393	5.4	77	74	186
State General Property Tax (Payable 2008)	327	4.5	64	107	138
Total State Taxes	\$7,263	100.0%	\$1,428	\$1,638	\$2,645

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 (2007-2008)	\$14,201	47.6%	\$1,472	\$1,500	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	5,132	17.2	532	594	445
Minnesota Family Investment Program	75	0.3	8	14	17
General Assistance including GAMC	206	0.7	21	37	56
Social Services	2,540	8.5	263	317	250
Miscellaneous	206	0.7	21	20	25
Total	8,160	27.3	846	981	793
Highway Aid (Calendar 2008)					
County Aid	4,375	14.7	453	309	73
Municipal Aid	0	0.0	0	25	22
Township Aid	723	2.4	75	40	6
Total	5,098	17.1	528	374	101
Local Government Aid (Calendar 2008)	1,186	4.0	123	170	81
Disparity Reduction Aid (Calendar 2008)	11	0.0	1	7	3
County Program Aid (Payable 2008)	1,062	3.6	110	68	30
Community Corrections Funding (2008)	135	0.5	14	21	16
Total Aids	29,854	100.0	3,094	3,121	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	653	67.9	68	68	50
Agricultural Market Value Credit	308	32.1	32	18	5
Miscellaneous Credits	0	0.0	0	13	4
Total Property Tax Credits	962	100.0	100	100	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	39	29.8	4	18	44
Regular (Renters)	92	69.7	10	16	31
Targeting Refund	1	0.5	0	1	1
Total Property Tax Refunds	132	100.0	14	35	77
Total Aids/Credits	\$30,948	100.0%	\$3,208	\$3,255	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$4,252	42.6%	\$441	\$478	\$431
City/Town Levy	2,275	22.8	236	225	332
School District Net Tax Capacity Levy	984	9.9	102	154	219
School District Referendum Market Value Levy	793	7.9	82	75	129
Miscellaneous District Levy	718	7.2	74	59	187
State Property Tax Levy	959	9.6	99	74	138
Total Levy	\$9,981	100.0%	\$1,034	\$1,066	\$1,437
Less Property Tax Credits	962		100	100	59
Net Property Taxes Payable	9,019		935	966	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$877,897		\$90,993	\$75,644	\$106,201
Referendum Market Valuation	311,006		\$32,235	37,027	90,626
Net Tax Capacity (NTC)	8,412		872	743	1,197
C. Average Local NTC Tax Rate	97.826				
Avg. Referendum Mkt. Value Tax Rate	0.255				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$7,962	51.0%	\$825	\$969	\$1,308
Sales/Use Tax (Calendar 2008)	2,110	13.5	219	380	701
Motor Vehicle Sales Tax (Calendar 2008)	1,113	7.1	115	103	91
Motor Vehicle Registration Tax (Calendar 2008)	1,096	7.0	114	99	92
Motor Fuels Tax (Calendar 2008)	1,897	12.2	197	151	129
Corporate Income Tax (Calendar 2007)	462	3.0	48	94	186
State General Property Tax (Payable 2008)	959	6.1	99	74	138
Total State Taxes	\$15,599	100.0%	\$1,617	\$1,870	\$2,645

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 (2006-2007)	\$26,097	69.4%	\$1,265	\$1,140	\$1,273
Human Services Aid (Calendar 2007)					
Medical Assistance				410	445
Minnesota Family Investment Program		See Note		12	17
General Assistance including GAMC				35	56
Social Services				256	250
Miscellaneous				19	25
Total	0	0.0	0	733	793
Highway Aid (Calendar 2007)					
County Aid	3,798	10.1	184	141	73
Municipal Aid	749	2.0	36	17	22
Township Aid	351	0.9	17	12	6
Total	4,898	13.0	237	170	101
Local Government Aid (Calendar 2007)	5,176	13.8	251	170	81
Disparity Reduction Aid (Calendar 2007)	100	0.3	5	4	3
County Program Aid (Payable 2007)	888	2.4	43	40	30
Community Corrections Funding (2007)	454	1.2	22	18	16
Total Aids	37,613	100.0	1,823	2,274	2,299
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	1,569	85.1	76	67	50
Agricultural Market Value Credit	274	14.9	13	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,843	100.0	89	78	59
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	249	34.0	12	25	44
Regular (Renters)	448	61.0	22	24	31
Targeting Refund	37	5.1	2	2	1
Total Property Tax Refunds	734	100.0	36	51	77
Total Aids/Credits	\$40,190	100.0%	\$1,947	\$2,404	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$9,756	43.5%	\$473	\$456	\$431
City/Town Levy	5,490	24.5	266	280	332
School District Net Tax Capacity Levy	2,849	12.7	138	158	219
School District Referendum Market Value Levy	1,733	7.7	84	86	129
Miscellaneous District Levy	690	3.1	33	29	187
State Property Tax Levy	1,898	8.5	92	83	138
Total Levy	\$22,416	100.0%	\$1,086	\$1,093	\$1,437
Less Property Tax Credits	1,843		89	78	59
Net Property Taxes Payable	20,573		997	1,014	1,378
B. Property Valuation (2006 Assessment)					
Market Valuation	\$2,334,204		\$113,108	\$100,295	\$106,201
Referendum Market Valuation	995,376		\$48,233	59,375	90,626
Net Tax Capacity (NTC)	22,767		1,103	997	1,197
C. Average Local NTC Tax Rate	82.506				
Avg. Referendum Mkt. Value Tax Rate	0.174				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$18,768	47.5%	\$909	\$919	\$1,308
Sales/Use Tax (Calendar 2007)	8,745	22.1	424	537	701
Motor Vehicle Sales Tax (Calendar 2007)	2,170	5.5	105	97	91
Motor Vehicle Registration Tax (Calendar 2007)	2,114	5.3	102	94	92
Motor Fuels Tax (Calendar 2007)	3,512	8.9	170	141	129
Corporate Income Tax (Calendar 2006)	2,334	5.9	113	113	186
State General Property Tax (Payable 2007)	1,898	4.8	92	83	138
Total State Taxes	\$39,540	100.0%	\$1,916	\$1,983	\$2,645

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 \$31.5 million, which was allocated to the counties on a per capita basis (\$18.340 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 (2007-2008)	\$43,882	65.2%	\$1,896	\$1,270	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	9,995	14.8	432	464	445
Minnesota Family Investment Program	289	0.4	12	14	17
General Assistance including GAMC	748	1.1	32	31	56
Social Services	4,742	7.0	205	233	250
Miscellaneous	397	0.6	17	18	25
Total	16,171	24.0	699	761	793
Highway Aid (Calendar 2008)					
County Aid	2,601	3.9	112	123	73
Municipal Aid	251	0.4	11	14	22
Township Aid	283	0.4	12	16	6
Total	3,135	4.7	135	153	101
Local Government Aid (Calendar 2008)	2,680	4.0	116	129	81
Disparity Reduction Aid (Calendar 2008)	36	0.1	2	3	3
County Program Aid (Payable 2008)	837	1.2	36	37	30
Community Corrections Funding (2008)	578	0.9	25	17	16
Total Aids	67,320	100.0	2,909	2,369	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	1,658	83.2	72	70	50
Agricultural Market Value Credit	330	16.6	14	12	5
Miscellaneous Credits	5	0.2	0	0	4
Total Property Tax Credits	1,993	100.0	86	81	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	883	65.6	38	34	44
Regular (Renters)	417	31.0	18	24	31
Targeting Refund	46	3.4	2	1	1
Total Property Tax Refunds	1,346	100.0	58	59	77
Total Aids/Credits	\$70,658	100.0%	\$3,053	\$2,509	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$10,322	40.3%	\$446	\$526	\$431
City/Town Levy	6,655	26.0	288	278	332
School District Net Tax Capacity Levy	5,185	20.3	224	158	219
School District Referendum Market Value Levy	1,503	5.9	65	87	129
Miscellaneous District Levy	546	2.1	24	31	187
State Property Tax Levy	1,380	5.4	60	75	138
Total Levy	\$25,592	100.0%	\$1,106	\$1,155	\$1,437
Less Property Tax Credits	1,993		86	81	59
Net Property Taxes Payable	23,599		1,020	1,074	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$2,463,506		\$106,456	\$100,732	\$106,201
Referendum Market Valuation	1,489,525		\$64,367	61,053	90,626
Net Tax Capacity (NTC)	23,642		1,022	994	1,197
C. Average Local NTC Tax Rate	96.053				
Avg. Referendum Mkt. Value Tax Rate	0.101				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$19,182	51.5%	\$829	\$925	\$1,308
Sales/Use Tax (Calendar 2008)	7,510	20.2	325	512	701
Motor Vehicle Sales Tax (Calendar 2008)	2,233	6.0	96	98	91
Motor Vehicle Registration Tax (Calendar 2008)	2,124	5.7	92	95	92
Motor Fuels Tax (Calendar 2008)	3,054	8.2	132	133	129
Corporate Income Tax (Calendar 2007)	1,777	4.8	77	118	186
State General Property Tax (Payable 2008)	1,380	3.7	60	75	138
Total State Taxes	\$37,259	100.0%	\$1,610	\$1,957	\$2,645

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 (2007-2008)	\$50,941	62.4%	\$1,930	\$1,293	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	14,653	18.0	555	424	445
Minnesota Family Investment Program	610	0.7	23	16	17
General Assistance including GAMC	1,311	1.6	50	43	56
Social Services	6,708	8.2	254	219	250
Miscellaneous	496	0.6	19	15	25
Total	23,778	29.1	901	717	793
Highway Aid (Calendar 2008)					
County Aid	3,461	4.2	131	110	73
Municipal Aid	0	0.0	0	5	22
Township Aid	155	0.2	6	6	6
Total	3,616	4.4	137	121	101
Local Government Aid (Calendar 2008)	1,568	1.9	59	42	81
Disparity Reduction Aid (Calendar 2008)	49	0.1	2	1	3
County Program Aid (Payable 2008)	1,045	1.3	40	34	30
Community Corrections Funding (2008)	623	0.8	24	21	16
Total Aids	81,619	100.0	3,092	2,228	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	1,678	85.8	64	61	50
Agricultural Market Value Credit	276	14.1	10	13	5
Miscellaneous Credits	1	0.1	0	0	4
Total Property Tax Credits	1,956	100.0	74	73	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	1,253	67.6	47	53	44
Regular (Renters)	566	30.6	21	20	31
Targeting Refund	34	1.8	1	2	1
Total Property Tax Refunds	1,853	100.0	70	74	77
Total Aids/Credits	\$85,427	100.0%	\$3,236	\$2,376	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$14,171	52.2%	\$537	\$519	\$431
City/Town Levy	5,558	20.5	211	256	332
School District Net Tax Capacity Levy	4,108	15.1	156	211	219
School District Referendum Market Value Levy	1,141	4.2	43	55	129
Miscellaneous District Levy	620	2.3	23	26	187
State Property Tax Levy	1,561	5.7	59	68	138
Total Levy	\$27,160	100.0%	\$1,029	\$1,135	\$1,437
Less Property Tax Credits	1,956		74	73	59
Net Property Taxes Payable	25,204		955	1,062	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$2,250,173		\$85,244	\$95,301	\$106,201
Referendum Market Valuation	1,674,412		\$63,432	76,234	90,626
Net Tax Capacity (NTC)	22,797		864	981	1,197
C. Average Local NTC Tax Rate	107.284				
Avg. Referendum Mkt. Value Tax Rate	0.068				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$16,907	41.3%	\$640	\$799	\$1,308
Sales/Use Tax (Calendar 2008)	9,770	23.9	370	348	701
Motor Vehicle Sales Tax (Calendar 2008)	2,970	7.3	113	100	91
Motor Vehicle Registration Tax (Calendar 2008)	2,760	6.7	105	95	92
Motor Fuels Tax (Calendar 2008)	5,087	12.4	193	174	129
Corporate Income Tax (Calendar 2007)	1,836	4.5	70	64	186
State General Property Tax (Payable 2008)	1,561	3.8	59	68	138
Total State Taxes	\$40,891	100.0%	\$1,549	\$1,649	\$2,645

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 (2007-2008)	\$39,561	51.9%	\$1,205	\$1,337	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	15,923	20.9	485	552	445
Minnesota Family Investment Program	453	0.6	14	19	17
General Assistance including GAMC	1,157	1.5	35	46	56
Social Services	7,916	10.4	241	250	250
Miscellaneous	595	0.8	18	23	25
Total	26,044	34.2	793	889	793
Highway Aid (Calendar 2008)					
County Aid	4,957	6.5	151	116	73
Municipal Aid	445	0.6	14	7	22
Township Aid	392	0.5	12	13	6
Total	5,795	7.6	177	137	101
Local Government Aid (Calendar 2008)	2,930	3.8	89	79	81
Disparity Reduction Aid (Calendar 2008)	61	0.1	2	2	3
County Program Aid (Payable 2008)	1,219	1.6	37	26	30
Community Corrections Funding (2008)	613	0.8	19	18	16
Total Aids	76,222	100.0	2,322	2,489	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	2,474	76.6	75	68	50
Agricultural Market Value Credit	758	23.4	23	13	5
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	3,231	100.0	98	89	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	1,325	63.6	40	32	44
Regular (Renters)	734	35.2	22	21	31
Targeting Refund	23	1.1	1	1	1
Total Property Tax Refunds	2,082	100.0	63	54	77
Total Aids/Credits	\$81,535	100.0%	\$2,483	\$2,631	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$14,922	44.4%	\$455	\$537	\$431
City/Town Levy	7,113	21.2	217	312	332
School District Net Tax Capacity Levy	5,013	14.9	153	203	219
School District Referendum Market Value Levy	3,108	9.3	95	63	129
Miscellaneous District Levy	921	2.7	28	28	187
State Property Tax Levy	2,510	7.5	76	165	138
Total Levy	\$33,588	100.0%	\$1,023	\$1,307	\$1,437
Less Property Tax Credits	3,231		98	89	59
Net Property Taxes Payable	30,356		925	1,219	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$3,059,037		\$93,175	\$140,084	\$106,201
Referendum Market Valuation	1,909,641		\$58,166	78,765	90,626
Net Tax Capacity (NTC)	29,945		912	1,464	1,197
C. Average Local NTC Tax Rate	93.203				
Avg. Referendum Mkt. Value Tax Rate	0.166				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$22,463	44.1%	\$684	\$744	\$1,308
Sales/Use Tax (Calendar 2008)	11,478	22.5	350	568	701
Motor Vehicle Sales Tax (Calendar 2008)	3,340	6.6	102	98	91
Motor Vehicle Registration Tax (Calendar 2008)	3,083	6.0	94	94	92
Motor Fuels Tax (Calendar 2008)	5,800	11.4	177	166	129
Corporate Income Tax (Calendar 2007)	2,284	4.5	70	84	186
State General Property Tax (Payable 2008)	2,510	4.9	76	165	138
Total State Taxes	\$50,958	100.0%	\$1,552	\$1,919	\$2,645

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 (2007-2008)	\$49,443	48.1%	\$1,298	\$1,172	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	21,296	20.7	559	377	445
Minnesota Family Investment Program	671	0.7	18	12	17
General Assistance including GAMC	1,437	1.4	38	33	56
Social Services	11,789	11.5	310	251	250
Miscellaneous	680	0.7	18	17	25
Total	35,873	34.9	942	690	793
Highway Aid (Calendar 2008)					
County Aid	4,237	4.1	111	96	73
Municipal Aid	930	0.9	24	18	22
Township Aid	649	0.6	17	8	6
Total	5,815	5.7	153	122	101
Local Government Aid (Calendar 2008)	8,565	8.3	225	121	81
Disparity Reduction Aid (Calendar 2008)	376	0.4	10	3	3
County Program Aid (Payable 2008)	2,155	2.1	57	39	30
Community Corrections Funding (2008)	600	0.6	16	15	16
Total Aids	102,827	100.0	2,700	2,164	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	3,043	91.4	80	64	50
Agricultural Market Value Credit	288	8.6	8	8	5
Miscellaneous Credits	0	0.0	0	2	4
Total Property Tax Credits	3,331	100.0	87	74	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	504	30.8	13	29	44
Regular (Renters)	1,059	64.7	28	24	31
Targeting Refund	74	4.5	2	1	1
Total Property Tax Refunds	1,636	100.0	43	55	77
Total Aids/Credits	\$107,795	100.0%	\$2,831	\$2,293	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$12,445	37.9%	\$327	\$432	\$431
City/Town Levy	7,633	23.2	200	308	332
School District Net Tax Capacity Levy	6,143	18.7	161	202	219
School District Referendum Market Value Levy	3,423	10.4	90	105	129
Miscellaneous District Levy	1,195	3.6	31	30	187
State Property Tax Levy	2,006	6.1	53	88	138
Total Levy	\$32,844	100.0%	\$862	\$1,165	\$1,437
Less Property Tax Credits	3,331		87	74	59
Net Property Taxes Payable	29,513		775	1,091	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$3,038,225		\$79,785	\$90,623	\$106,201
Referendum Market Valuation	1,728,041		\$45,379	68,641	90,626
Net Tax Capacity (NTC)	29,927		786	955	1,197
C. Average Local NTC Tax Rate	91.606				
Avg. Referendum Mkt. Value Tax Rate	0.198				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$31,323	48.6%	\$823	\$1,046	\$1,308
Sales/Use Tax (Calendar 2008)	14,307	22.2	376	539	701
Motor Vehicle Sales Tax (Calendar 2008)	3,574	5.5	94	93	91
Motor Vehicle Registration Tax (Calendar 2008)	3,376	5.2	89	91	92
Motor Fuels Tax (Calendar 2008)	4,937	7.7	130	137	129
Corporate Income Tax (Calendar 2007)	4,898	7.6	129	156	186
State General Property Tax (Payable 2008)	2,006	3.1	53	88	138
Total State Taxes	\$64,421	100.0%	\$1,692	\$2,151	\$2,645

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 (2006-2007)	\$10,416	66.1%	\$1,222	\$1,390	\$1,273
Human Services Aid (Calendar 2007)					
Medical Assistance				512	445
Minnesota Family Investment Program		See Note		13	17
General Assistance including GAMC				28	56
Social Services				282	250
Miscellaneous				21	25
Total	0	0.0	0	855	793
Highway Aid (Calendar 2007)					
County Aid	2,849	18.1	334	244	73
Municipal Aid	0	0.0	0	9	22
Township Aid	411	2.6	48	33	6
Total	3,259	20.7	382	287	101
Local Government Aid (Calendar 2007)	1,506	9.5	177	183	81
Disparity Reduction Aid (Calendar 2007)	66	0.4	8	7	3
County Program Aid (Payable 2007)	439	2.8	51	56	30
Community Corrections Funding (2007)	80	0.5	9	19	16
Total Aids	15,767	100.0	1,849	2,798	2,299
B. Property Tax Credits (Payable 2007)					
Homestead Market Value Credit	648	73.5	76	72	50
Agricultural Market Value Credit	234	26.5	27	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	882	100.0	103	90	59
C. Property Tax Refunds (06 filed 07)					
Regular (Homeowners)	91	49.5	11	17	44
Regular (Renters)	89	48.2	10	18	31
Targeting Refund	4	2.3	0	2	1
Total Property Tax Refunds	184	100.0	22	37	77
Total Aids/Credits	\$16,833	100.0%	\$1,974	\$2,924	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2007)					
County Levy	\$4,946	48.4%	\$580	\$514	\$431
City/Town Levy	2,039	20.0	239	264	332
School District Net Tax Capacity Levy	1,447	14.2	170	195	219
School District Referendum Market Value Levy	1,105	10.8	130	95	129
Miscellaneous District Levy	122	1.2	14	38	187
State Property Tax Levy	555	5.4	65	68	138
Total Levy	\$10,214	100.0%	\$1,198	\$1,173	\$1,437
Less Property Tax Credits	882		103	90	59
Net Property Taxes Payable	9,332		1,095	1,084	1,378
B. Property Valuation (2006 Assessment)					
Market Valuation	\$1,392,728		\$163,351	\$113,758	\$106,201
Referendum Market Valuation	330,853		\$38,805	39,913	90,626
Net Tax Capacity (NTC)	12,181		1,429	1,045	1,197
C. Average Local NTC Tax Rate	70.225				
Avg. Referendum Mkt. Value Tax Rate	0.334				
III. Major State Taxes					
Individual Income Tax (2006 filed 2007)	\$7,338	50.7%	\$861	\$807	\$1,308
Sales/Use Tax (Calendar 2007)	2,919	20.1	342	527	701
Motor Vehicle Sales Tax (Calendar 2007)	984	6.8	115	103	91
Motor Vehicle Registration Tax (Calendar 2007)	951	6.6	112	100	92
Motor Fuels Tax (Calendar 2007)	1,244	8.6	146	166	129
Corporate Income Tax (Calendar 2006)	495	3.4	58	111	186
State General Property Tax (Payable 2007)	555	3.8	65	68	138
Total State Taxes	\$14,486	100.0%	\$1,699	\$1,883	\$2,645

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 \$34.2 million, which was allocated to the counties on a per capita basis (\$7.419 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 (2007-2008)	\$17,264	37.4%	\$539	\$1,140	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	10,672	23.1	333	410	445
Minnesota Family Investment Program	522	1.1	16	12	17
General Assistance including GAMC	1,031	2.2	32	35	56
Social Services	5,512	11.9	172	256	250
Miscellaneous	491	1.1	15	19	25
Total	18,228	39.5	569	733	793
Highway Aid (Calendar 2008)					
County Aid	3,020	6.5	94	141	73
Municipal Aid	900	2.0	28	17	22
Township Aid	238	0.5	7	12	6
Total	4,158	9.0	130	170	101
Local Government Aid (Calendar 2008)	4,074	8.8	127	170	81
Disparity Reduction Aid (Calendar 2008)	27	0.1	1	4	3
County Program Aid (Payable 2008)	1,324	2.9	41	40	30
Community Corrections Funding (2008)	1,052	2.3	33	18	16
Total Aids	46,127	100.0	1,440	2,274	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	1,882	88.5	59	67	50
Agricultural Market Value Credit	244	11.5	8	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,126	100.0	66	78	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	851	48.0	27	25	44
Regular (Renters)	881	49.7	28	24	31
Targeting Refund	40	2.3	1	2	1
Total Property Tax Refunds	1,772	100.0	55	51	77
Total Aids/Credits	\$50,025	100.0%	\$1,562	\$2,404	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$13,504	42.0%	\$422	\$456	\$431
City/Town Levy	8,228	25.6	257	280	332
School District Net Tax Capacity Levy	4,234	13.2	132	158	219
School District Referendum Market Value Levy	2,880	9.0	90	86	129
Miscellaneous District Levy	1,253	3.9	39	29	187
State Property Tax Levy	2,024	6.3	63	83	138
Total Levy	\$32,123	100.0%	\$1,003	\$1,093	\$1,437
Less Property Tax Credits	2,126		66	78	59
Net Property Taxes Payable	29,997		937	1,014	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$2,790,741		\$87,145	\$100,295	\$106,201
Referendum Market Valuation	1,941,337		\$60,621	59,375	90,626
Net Tax Capacity (NTC)	28,021		875	997	1,197
C. Average Local NTC Tax Rate	97.137				
Avg. Referendum Mkt. Value Tax Rate	0.148				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$33,279	57.8%	\$1,039	\$919	\$1,308
Sales/Use Tax (Calendar 2008)	8,677	15.1	271	537	701
Motor Vehicle Sales Tax (Calendar 2008)	2,678	4.7	84	97	91
Motor Vehicle Registration Tax (Calendar 2008)	2,654	4.6	83	94	92
Motor Fuels Tax (Calendar 2008)	4,474	7.8	140	141	129
Corporate Income Tax (Calendar 2007)	3,746	6.5	117	113	186
State General Property Tax (Payable 2008)	2,024	3.5	63	83	138
Total State Taxes	\$57,532	100.0%	\$1,797	\$1,983	\$2,645

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 (2007-2008)	\$30,112	53.4%	\$1,477	\$1,390	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	10,503	18.6	515	512	445
Minnesota Family Investment Program	365	0.6	18	13	17
General Assistance including GAMC	557	1.0	27	28	56
Social Services	4,647	8.2	228	282	250
Miscellaneous	446	0.8	22	21	25
Total	16,518	29.3	810	855	793
Highway Aid (Calendar 2008)					
County Aid	3,728	6.6	183	244	73
Municipal Aid	354	0.6	17	9	22
Township Aid	330	0.6	16	33	6
Total	4,412	7.8	216	287	101
Local Government Aid (Calendar 2008)	3,914	6.9	192	183	81
Disparity Reduction Aid (Calendar 2008)	166	0.3	8	7	3
County Program Aid (Payable 2008)	963	1.7	47	56	30
Community Corrections Funding (2008)	343	0.6	17	19	16
Total Aids	56,428	100.0	2,768	2,798	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	1,305	82.4	64	72	50
Agricultural Market Value Credit	278	17.6	14	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,583	100.0	78	90	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	374	51.3	18	17	44
Regular (Renters)	349	47.9	17	18	31
Targeting Refund	5	0.7	0	2	1
Total Property Tax Refunds	729	100.0	36	37	77
Total Aids/Credits	\$58,740	100.0%	\$2,881	\$2,924	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$9,073	42.1%	\$445	\$514	\$431
City/Town Levy	4,742	22.0	233	264	332
School District Net Tax Capacity Levy	3,707	17.2	182	195	219
School District Referendum Market Value Levy	1,820	8.5	89	95	129
Miscellaneous District Levy	1,031	4.8	51	38	187
State Property Tax Levy	1,156	5.4	57	68	138
Total Levy	\$21,529	100.0%	\$1,056	\$1,173	\$1,437
Less Property Tax Credits	1,583		78	90	59
Net Property Taxes Payable	19,945		978	1,084	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$1,872,474		\$91,851	\$113,758	\$106,201
Referendum Market Valuation	709,532		\$34,805	39,913	90,626
Net Tax Capacity (NTC)	17,351		851	1,045	1,197
C. Average Local NTC Tax Rate	106.926				
Avg. Referendum Mkt. Value Tax Rate	0.257				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$14,636	39.4%	\$718	\$807	\$1,308
Sales/Use Tax (Calendar 2008)	11,524	31.0	565	527	701
Motor Vehicle Sales Tax (Calendar 2008)	2,011	5.4	99	103	91
Motor Vehicle Registration Tax (Calendar 2008)	1,921	5.2	94	100	92
Motor Fuels Tax (Calendar 2008)	3,490	9.4	171	166	129
Corporate Income Tax (Calendar 2007)	2,402	6.5	118	111	186
State General Property Tax (Payable 2008)	1,156	3.1	57	68	138
Total State Taxes	\$37,140	100.0%	\$1,822	\$1,883	\$2,645

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 (2007-2008)	\$11,183	43.0%	\$1,647	\$1,500	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	5,428	20.8	800	594	445
Minnesota Family Investment Program	90	0.3	13	14	17
General Assistance including GAMC	112	0.4	17	37	56
Social Services	2,201	8.5	324	317	250
Miscellaneous	121	0.5	18	20	25
Total	7,952	30.5	1,171	981	793
Highway Aid (Calendar 2008)					
County Aid	4,478	17.2	660	309	73
Municipal Aid	0	0.0	0	25	22
Township Aid	315	1.2	46	40	6
Total	4,793	18.4	706	374	101
Local Government Aid (Calendar 2008)	1,202	4.6	177	170	81
Disparity Reduction Aid (Calendar 2008)	35	0.1	5	7	3
County Program Aid (Payable 2008)	735	2.8	108	68	30
Community Corrections Funding (2008)	134	0.5	20	21	16
Total Aids	26,034	100.0	3,835	3,121	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	490	74.3	72	68	50
Agricultural Market Value Credit	169	25.7	25	18	5
Miscellaneous Credits	0	0.0	0	13	4
Total Property Tax Credits	660	100.0	97	100	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	97	47.1	14	18	44
Regular (Renters)	102	49.7	15	16	31
Targeting Refund	7	3.2	1	1	1
Total Property Tax Refunds	205	100.0	30	35	77
Total Aids/Credits	\$26,899	100.0%	\$3,962	\$3,255	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$3,446	49.9%	\$508	\$478	\$431
City/Town Levy	1,455	21.1	214	225	332
School District Net Tax Capacity Levy	770	11.1	113	154	219
School District Referendum Market Value Levy	633	9.2	93	75	129
Miscellaneous District Levy	426	6.2	63	59	187
State Property Tax Levy	176	2.6	26	74	138
Total Levy	\$6,906	100.0%	\$1,017	\$1,066	\$1,437
Less Property Tax Credits	660		97	100	59
Net Property Taxes Payable	6,246		920	966	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$668,402		\$98,454	\$75,644	\$106,201
Referendum Market Valuation	194,685		\$28,677	37,027	90,626
Net Tax Capacity (NTC)	5,795		854	743	1,197
C. Average Local NTC Tax Rate	105.196				
Avg. Referendum Mkt. Value Tax Rate	0.325				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$5,481	50.7%	\$807	\$969	\$1,308
Sales/Use Tax (Calendar 2008)	2,218	20.5	327	380	701
Motor Vehicle Sales Tax (Calendar 2008)	728	6.7	107	103	91
Motor Vehicle Registration Tax (Calendar 2008)	699	6.5	103	99	92
Motor Fuels Tax (Calendar 2008)	1,160	10.7	171	151	129
Corporate Income Tax (Calendar 2007)	348	3.2	51	94	186
State General Property Tax (Payable 2008)	176	1.6	26	74	138
Total State Taxes	\$10,811	100.0%	\$1,592	\$1,870	\$2,645

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 (2007-2008)	\$164,763	57.9%	\$1,166	\$1,172	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	49,269	17.3	349	377	445
Minnesota Family Investment Program	1,742	0.6	12	12	17
General Assistance including GAMC	6,251	2.2	44	33	56
Social Services	37,490	13.2	265	251	250
Miscellaneous	3,073	1.1	22	17	25
Total	97,825	34.3	692	690	793
Highway Aid (Calendar 2008)					
County Aid	5,042	1.8	36	96	73
Municipal Aid	2,993	1.1	21	18	22
Township Aid	339	0.1	2	8	6
Total	8,374	2.9	59	122	101
Local Government Aid (Calendar 2008)	6,905	2.4	49	121	81
Disparity Reduction Aid (Calendar 2008)	34	0.0	0	3	3
County Program Aid (Payable 2008)	5,086	1.8	36	39	30
Community Corrections Funding (2008)	1,812	0.6	13	15	16
Total Aids	284,799	100.0	2,015	2,164	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	8,279	94.4	59	64	50
Agricultural Market Value Credit	443	5.0	3	8	5
Miscellaneous Credits	51	0.6	0	2	4
Total Property Tax Credits	8,773	100.0	62	74	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	3,865	48.7	27	29	44
Regular (Renters)	3,955	49.8	28	24	31
Targeting Refund	116	1.5	1	1	1
Total Property Tax Refunds	7,936	100.0	56	55	77
Total Aids/Credits	\$301,509	100.0%	\$2,133	\$2,293	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$71,902	39.0%	\$509	\$432	\$431
City/Town Levy	49,715	27.0	352	308	332
School District Net Tax Capacity Levy	31,727	17.2	224	202	219
School District Referendum Market Value Levy	12,561	6.8	89	105	129
Miscellaneous District Levy	2,042	1.1	14	30	187
State Property Tax Levy	16,485	8.9	117	88	138
Total Levy	\$184,433	100.0%	\$1,305	\$1,165	\$1,437
Less Property Tax Credits	8,773		62	74	59
Net Property Taxes Payable	175,659		1,243	1,091	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$12,041,658		\$85,205	\$90,623	\$106,201
Referendum Market Valuation	11,015,747		\$77,946	68,641	90,626
Net Tax Capacity (NTC)	136,700		967	955	1,197
C. Average Local NTC Tax Rate	113.537				
Avg. Referendum Mkt. Value Tax Rate	0.116				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$199,586	48.6%	\$1,412	\$1,046	\$1,308
Sales/Use Tax (Calendar 2008)	114,933	28.0	813	539	701
Motor Vehicle Sales Tax (Calendar 2008)	12,467	3.0	88	93	91
Motor Vehicle Registration Tax (Calendar 2008)	12,676	3.1	90	91	92
Motor Fuels Tax (Calendar 2008)	16,190	3.9	115	137	129
Corporate Income Tax (Calendar 2007)	38,410	9.4	272	156	186
State General Property Tax (Payable 2008)	16,485	4.0	117	88	138
Total State Taxes	\$410,746	100.0%	\$2,906	\$2,151	\$2,645

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 (2007-2008)	\$59,262	48.0%	\$1,042	\$1,145	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	26,926	21.8	473	510	445
Minnesota Family Investment Program	579	0.5	10	14	17
General Assistance including GAMC	2,180	1.8	38	42	56
Social Services	13,869	11.2	244	277	250
Miscellaneous	1,137	0.9	20	19	25
Total	44,690	36.2	786	862	793
Highway Aid (Calendar 2008)					
County Aid	8,464	6.9	149	155	73
Municipal Aid	725	0.6	13	14	22
Township Aid	1,759	1.4	31	20	6
Total	10,948	8.9	192	189	101
Local Government Aid (Calendar 2008)	6,100	4.9	107	115	81
Disparity Reduction Aid (Calendar 2008)	31	0.0	1	1	3
County Program Aid (Payable 2008)	1,628	1.3	29	39	30
Community Corrections Funding (2008)	725	0.6	13	17	16
Total Aids	123,386	100.0	2,169	2,370	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	4,114	80.8	72	68	50
Agricultural Market Value Credit	977	19.2	17	13	5
Miscellaneous Credits	0	0.0	0	20	4
Total Property Tax Credits	5,091	100.0	90	100	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	1,180	47.9	21	23	44
Regular (Renters)	1,153	46.8	20	22	31
Targeting Refund	130	5.3	2	2	1
Total Property Tax Refunds	2,462	100.0	43	46	77
Total Aids/Credits	\$130,939	100.0%	\$2,302	\$2,516	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$26,237	39.8%	\$461	\$501	\$431
City/Town Levy	15,051	22.8	265	235	332
School District Net Tax Capacity Levy	12,379	18.8	218	193	219
School District Referendum Market Value Levy	3,083	4.7	54	65	129
Miscellaneous District Levy	2,656	4.0	47	51	187
State Property Tax Levy	6,587	10.0	116	99	138
Total Levy	\$65,992	100.0%	\$1,160	\$1,144	\$1,437
Less Property Tax Credits	5,091		90	100	59
Net Property Taxes Payable	60,901		1,071	1,044	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$7,372,295		\$129,623	\$111,432	\$106,201
Referendum Market Valuation	3,955,952		\$69,555	63,257	90,626
Net Tax Capacity (NTC)	73,805		1,298	1,121	1,197
C. Average Local NTC Tax Rate	76.234				
Avg. Referendum Mkt. Value Tax Rate	0.079				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$48,632	41.6%	\$855	\$856	\$1,308
Sales/Use Tax (Calendar 2008)	36,710	31.4	645	593	701
Motor Vehicle Sales Tax (Calendar 2008)	5,547	4.7	98	96	91
Motor Vehicle Registration Tax (Calendar 2008)	5,246	4.5	92	92	92
Motor Fuels Tax (Calendar 2008)	9,512	8.1	167	161	129
Corporate Income Tax (Calendar 2007)	4,689	4.0	82	89	186
State General Property Tax (Payable 2008)	6,587	5.6	116	99	138
Total State Taxes	\$116,924	100.0%	\$2,056	\$1,986	\$2,645

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 (2007-2008)	\$18,194	47.7%	\$1,329	\$1,500	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	7,601	19.9	555	594	445
Minnesota Family Investment Program	132	0.3	10	14	17
General Assistance including GAMC	476	1.2	35	37	56
Social Services	3,945	10.4	288	317	250
Miscellaneous	340	0.9	25	20	25
Total	12,495	32.8	912	981	793
Highway Aid (Calendar 2008)					
County Aid	2,385	6.3	174	309	73
Municipal Aid	1,294	3.4	95	25	22
Township Aid	143	0.4	10	40	6
Total	3,822	10.0	279	374	101
Local Government Aid (Calendar 2008)	2,340	6.1	171	170	81
Disparity Reduction Aid (Calendar 2008)	197	0.5	14	7	3
County Program Aid (Payable 2008)	779	2.0	57	68	30
Community Corrections Funding (2008)	278	0.7	20	21	16
Total Aids	38,105	100.0	2,783	3,121	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	913	86.0	67	68	50
Agricultural Market Value Credit	149	14.0	11	18	5
Miscellaneous Credits	0	0.0	0	13	4
Total Property Tax Credits	1,062	100.0	78	100	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	282	47.9	21	18	44
Regular (Renters)	305	51.9	22	16	31
Targeting Refund	1	0.2	0	1	1
Total Property Tax Refunds	588	100.0	43	35	77
Total Aids/Credits	\$39,755	100.0%	\$2,903	\$3,255	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$5,820	47.7%	\$425	\$478	\$431
City/Town Levy	2,094	17.2	153	225	332
School District Net Tax Capacity Levy	2,017	16.5	147	154	219
School District Referendum Market Value Levy	895	7.3	65	75	129
Miscellaneous District Levy	517	4.2	38	59	187
State Property Tax Levy	851	7.0	62	74	138
Total Levy	\$12,194	100.0%	\$890	\$1,066	\$1,437
Less Property Tax Credits	1,062		78	100	59
Net Property Taxes Payable	11,132		813	966	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$687,489		\$50,204	\$75,644	\$106,201
Referendum Market Valuation	493,101		\$36,009	37,027	90,626
Net Tax Capacity (NTC)	7,182		524	743	1,197
C. Average Local NTC Tax Rate	145.465				
Avg. Referendum Mkt. Value Tax Rate	0.182				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$25,691	61.5%	\$1,876	\$969	\$1,308
Sales/Use Tax (Calendar 2008)	8,644	20.7	631	380	701
Motor Vehicle Sales Tax (Calendar 2008)	1,320	3.2	96	103	91
Motor Vehicle Registration Tax (Calendar 2008)	1,253	3.0	91	99	92
Motor Fuels Tax (Calendar 2008)	1,640	3.9	120	151	129
Corporate Income Tax (Calendar 2007)	2,355	5.6	172	94	186
State General Property Tax (Payable 2008)	851	2.0	62	74	138
Total State Taxes	\$41,754	100.0%	\$3,049	\$1,870	\$2,645

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 (2007-2008)	\$31,544	49.0%	\$1,114	\$1,293	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	14,809	23.0	523	424	445
Minnesota Family Investment Program	618	1.0	22	16	17
General Assistance including GAMC	1,651	2.6	58	43	56
Social Services	5,931	9.2	209	219	250
Miscellaneous	484	0.8	17	15	25
Total	23,493	36.5	829	717	793
Highway Aid (Calendar 2008)					
County Aid	5,713	8.9	202	110	73
Municipal Aid	0	0.0	0	5	22
Township Aid	298	0.5	11	6	6
Total	6,012	9.3	212	121	101
Local Government Aid (Calendar 2008)	1,696	2.6	60	42	81
Disparity Reduction Aid (Calendar 2008)	1	0.0	0	1	3
County Program Aid (Payable 2008)	1,037	1.6	37	34	30
Community Corrections Funding (2008)	543	0.8	19	21	16
Total Aids	64,326	100.0	2,271	2,228	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	1,959	80.2	69	61	50
Agricultural Market Value Credit	476	19.5	17	13	5
Miscellaneous Credits	8	0.3	0	0	4
Total Property Tax Credits	2,443	100.0	86	73	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	903	60.7	32	53	44
Regular (Renters)	557	37.5	20	20	31
Targeting Refund	27	1.8	1	2	1
Total Property Tax Refunds	1,486	100.0	52	74	77
Total Aids/Credits	\$68,256	100.0%	\$2,409	\$2,376	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$13,994	45.1%	\$494	\$519	\$431
City/Town Levy	5,688	18.3	201	256	332
School District Net Tax Capacity Levy	5,895	19.0	208	211	219
School District Referendum Market Value Levy	2,040	6.6	72	55	129
Miscellaneous District Levy	684	2.2	24	26	187
State Property Tax Levy	2,730	8.8	96	68	138
Total Levy	\$31,031	100.0%	\$1,095	\$1,135	\$1,437
Less Property Tax Credits	2,443		86	73	59
Net Property Taxes Payable	28,588		1,009	1,062	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$2,949,419		\$104,117	\$95,301	\$106,201
Referendum Market Valuation	1,885,934		\$66,575	76,234	90,626
Net Tax Capacity (NTC)	30,222		1,067	981	1,197
C. Average Local NTC Tax Rate	86.893				
Avg. Referendum Mkt. Value Tax Rate	0.108				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$14,876	36.6%	\$525	\$799	\$1,308
Sales/Use Tax (Calendar 2008)	9,572	23.6	338	348	701
Motor Vehicle Sales Tax (Calendar 2008)	2,706	6.7	96	100	91
Motor Vehicle Registration Tax (Calendar 2008)	2,492	6.1	88	95	92
Motor Fuels Tax (Calendar 2008)	6,720	16.6	237	174	129
Corporate Income Tax (Calendar 2007)	1,509	3.7	53	64	186
State General Property Tax (Payable 2008)	2,730	6.7	96	68	138
Total State Taxes	\$40,605	100.0%	\$1,433	\$1,649	\$2,645

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 (2007-2008)	\$12,298	45.5%	\$1,313	\$1,390	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	5,694	21.1	608	512	445
Minnesota Family Investment Program	124	0.5	13	13	17
General Assistance including GAMC	263	1.0	28	28	56
Social Services	1,992	7.4	213	282	250
Miscellaneous	226	0.8	24	21	25
Total	8,300	30.7	886	855	793
Highway Aid (Calendar 2008)					
County Aid	2,362	8.7	252	244	73
Municipal Aid	0	0.0	0	9	22
Township Aid	518	1.9	55	33	6
Total	2,880	10.7	308	287	101
Local Government Aid (Calendar 2008)	2,191	8.1	234	183	81
Disparity Reduction Aid (Calendar 2008)	143	0.5	15	7	3
County Program Aid (Payable 2008)	1,071	4.0	114	56	30
Community Corrections Funding (2008)	137	0.5	15	19	16
Total Aids	27,019	100.0	2,885	2,798	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	654	78.9	70	72	50
Agricultural Market Value Credit	175	21.1	19	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	830	100.0	89	90	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	77	39.3	8	17	44
Regular (Renters)	111	56.8	12	18	31
Targeting Refund	8	3.9	1	2	1
Total Property Tax Refunds	195	100.0	21	37	77
Total Aids/Credits	\$28,044	100.0%	\$2,995	\$2,924	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$3,800	42.9%	\$406	\$514	\$431
City/Town Levy	1,978	22.4	211	264	332
School District Net Tax Capacity Levy	1,686	19.1	180	195	219
School District Referendum Market Value Levy	726	8.2	78	95	129
Miscellaneous District Levy	169	1.9	18	38	187
State Property Tax Levy	490	5.5	52	68	138
Total Levy	\$8,848	100.0%	\$945	\$1,173	\$1,437
Less Property Tax Credits	830		89	90	59
Net Property Taxes Payable	8,018		856	1,084	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$903,467		\$96,483	\$113,758	\$106,201
Referendum Market Valuation	293,480		\$31,341	39,913	90,626
Net Tax Capacity (NTC)	8,126		868	1,045	1,197
C. Average Local NTC Tax Rate	90.896				
Avg. Referendum Mkt. Value Tax Rate	0.331				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$7,128	46.1%	\$761	\$807	\$1,308
Sales/Use Tax (Calendar 2008)	3,621	23.4	387	527	701
Motor Vehicle Sales Tax (Calendar 2008)	1,048	6.8	112	103	91
Motor Vehicle Registration Tax (Calendar 2008)	999	6.5	107	100	92
Motor Fuels Tax (Calendar 2008)	1,342	8.7	143	166	129
Corporate Income Tax (Calendar 2007)	824	5.3	88	111	186
State General Property Tax (Payable 2008)	490	3.2	52	68	138
Total State Taxes	\$15,452	100.0%	\$1,650	\$1,883	\$2,645

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 (2007-2008)	\$42,901	43.7%	\$1,390	\$1,500	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	20,806	21.2	674	594	445
Minnesota Family Investment Program	695	0.7	23	14	17
General Assistance including GAMC	1,706	1.7	55	37	56
Social Services	13,711	14.0	444	317	250
Miscellaneous	762	0.8	25	20	25
Total	37,681	38.4	1,221	981	793
Highway Aid (Calendar 2008)					
County Aid	6,384	6.5	207	309	73
Municipal Aid	837	0.9	27	25	22
Township Aid	1,131	1.2	37	40	6
Total	8,352	8.5	271	374	101
Local Government Aid (Calendar 2008)	6,742	6.9	219	170	81
Disparity Reduction Aid (Calendar 2008)	166	0.2	5	7	3
County Program Aid (Payable 2008)	1,510	1.5	49	68	30
Community Corrections Funding (2008)	824	0.8	27	21	16
Total Aids	98,175	100.0	3,182	3,121	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	2,078	56.9	67	68	50
Agricultural Market Value Credit	439	12.0	14	18	5
Miscellaneous Credits	1,136	31.1	37	13	4
Total Property Tax Credits	3,653	100.0	118	100	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	707	51.8	23	18	44
Regular (Renters)	614	45.0	20	16	31
Targeting Refund	44	3.2	1	1	1
Total Property Tax Refunds	1,366	100.0	44	35	77
Total Aids/Credits	\$103,194	100.0%	\$3,345	\$3,255	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$17,546	47.5%	\$569	\$478	\$431
City/Town Levy	8,191	22.2	265	225	332
School District Net Tax Capacity Levy	4,763	12.9	154	154	219
School District Referendum Market Value Levy	2,335	6.3	76	75	129
Miscellaneous District Levy	1,916	5.2	62	59	187
State Property Tax Levy	2,225	6.0	72	74	138
Total Levy	\$36,975	100.0%	\$1,198	\$1,066	\$1,437
Less Property Tax Credits	3,653		118	100	59
Net Property Taxes Payable	33,322		1,080	966	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$2,447,535		\$79,326	\$75,644	\$106,201
Referendum Market Valuation	1,273,991		\$41,291	37,027	90,626
Net Tax Capacity (NTC)	24,258		786	743	1,197
C. Average Local NTC Tax Rate	133.631				
Avg. Referendum Mkt. Value Tax Rate	0.183				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$22,303	44.6%	\$723	\$969	\$1,308
Sales/Use Tax (Calendar 2008)	12,463	24.9	404	380	701
Motor Vehicle Sales Tax (Calendar 2008)	3,003	6.0	97	103	91
Motor Vehicle Registration Tax (Calendar 2008)	2,932	5.9	95	99	92
Motor Fuels Tax (Calendar 2008)	4,693	9.4	152	151	129
Corporate Income Tax (Calendar 2007)	2,415	4.8	78	94	186
State General Property Tax (Payable 2008)	2,225	4.4	72	74	138
Total State Taxes	\$50,033	100.0%	\$1,622	\$1,870	\$2,645

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 (2007-2008)	\$12,134	46.5%	\$1,096	\$1,145	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	5,486	21.0	495	510	445
Minnesota Family Investment Program	108	0.4	10	14	17
General Assistance including GAMC	333	1.3	30	42	56
Social Services	3,019	11.6	273	277	250
Miscellaneous	186	0.7	17	19	25
Total	9,132	35.0	825	862	793
Highway Aid (Calendar 2008)					
County Aid	2,693	10.3	243	155	73
Municipal Aid	0	0.0	0	14	22
Township Aid	272	1.0	25	20	6
Total	2,965	11.4	268	189	101
Local Government Aid (Calendar 2008)	1,196	4.6	108	115	81
Disparity Reduction Aid (Calendar 2008)	52	0.2	5	1	3
County Program Aid (Payable 2008)	435	1.7	39	39	30
Community Corrections Funding (2008)	173	0.7	16	17	16
Total Aids	26,087	100.0	2,356	2,370	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	884	79.6	80	68	50
Agricultural Market Value Credit	221	19.9	20	13	5
Miscellaneous Credits	5	0.4	0	20	4
Total Property Tax Credits	1,110	100.0	100	100	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	284	52.6	26	23	44
Regular (Renters)	241	44.7	22	22	31
Targeting Refund	14	2.6	1	2	1
Total Property Tax Refunds	539	100.0	49	46	77
Total Aids/Credits	\$27,737	100.0%	\$2,505	\$2,516	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$5,984	43.4%	\$540	\$501	\$431
City/Town Levy	2,785	20.2	252	235	332
School District Net Tax Capacity Levy	2,591	18.8	234	193	219
School District Referendum Market Value Levy	1,014	7.3	92	65	129
Miscellaneous District Levy	549	4.0	50	51	187
State Property Tax Levy	869	6.3	78	99	138
Total Levy	\$13,790	100.0%	\$1,245	\$1,144	\$1,437
Less Property Tax Credits	1,110		100	100	59
Net Property Taxes Payable	12,680		1,145	1,044	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$1,432,679		\$129,385	\$111,432	\$106,201
Referendum Market Valuation	666,002		\$60,146	63,257	90,626
Net Tax Capacity (NTC)	13,433		1,213	1,121	1,197
C. Average Local NTC Tax Rate	88.649				
Avg. Referendum Mkt. Value Tax Rate	0.152				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$11,808	55.0%	\$1,066	\$856	\$1,308
Sales/Use Tax (Calendar 2008)	4,037	18.8	365	593	701
Motor Vehicle Sales Tax (Calendar 2008)	1,158	5.4	105	96	91
Motor Vehicle Registration Tax (Calendar 2008)	1,115	5.2	101	92	92
Motor Fuels Tax (Calendar 2008)	1,585	7.4	143	161	129
Corporate Income Tax (Calendar 2007)	907	4.2	82	89	186
State General Property Tax (Payable 2008)	869	4.0	78	99	138
Total State Taxes	\$21,478	100.0%	\$1,940	\$1,986	\$2,645

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 (2007-2008)	\$765,734	53.7%	\$1,480	\$1,291	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	318,319	22.3	615	432	445
Minnesota Family Investment Program	20,978	1.5	41	19	17
General Assistance including GAMC	38,731	2.7	75	68	56
Social Services	162,584	11.4	314	248	250
Miscellaneous	15,828	1.1	31	28	25
Total	556,440	39.0	1,075	795	793
Highway Aid (Calendar 2008)					
County Aid	10,333	0.7	20	25	73
Municipal Aid	15,819	1.1	31	28	22
Township Aid	15	0.0	0	0	6
Total	26,167	1.8	51	53	101
Local Government Aid (Calendar 2008)	54,683	3.8	106	48	81
Disparity Reduction Aid (Calendar 2008)	593	0.0	1	0	3
County Program Aid (Payable 2008)	12,279	0.9	24	22	30
Community Corrections Funding (2008)	10,148	0.7	20	15	16
Total Aids	1,426,044	100.0	2,756	2,225	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	19,762	100.0	38	38	50
Agricultural Market Value Credit	1	0.0	0	0	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	19,764	100.0	38	39	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	27,414	50.7	53	57	44
Regular (Renters)	25,264	46.8	49	38	31
Targeting Refund	1,348	2.5	3	1	1
Total Property Tax Refunds	54,025	100.0	104	96	77
Total Aids/Credits	\$1,499,833	100.0%	\$2,899	\$2,360	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$209,992	27.6%	\$406	\$395	\$431
City/Town Levy	133,263	17.5	258	379	332
School District Net Tax Capacity Levy	97,783	12.8	189	242	219
School District Referendum Market Value Levy	78,724	10.3	152	173	129
Miscellaneous District Levy	153,050	20.1	296	311	187
State Property Tax Levy	88,549	11.6	171	174	138
Total Levy	\$761,362	100.0%	\$1,472	\$1,674	\$1,437
Less Property Tax Credits	19,764		38	39	59
Net Property Taxes Payable	741,598		1,433	1,635	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$49,095,562		\$94,889	\$112,708	\$106,201
Referendum Market Valuation	48,934,680		\$94,578	111,323	90,626
Net Tax Capacity (NTC)	599,102		1,158	1,344	1,197
C. Average Local NTC Tax Rate	98.818				
Avg. Referendum Mkt. Value Tax Rate	0.165				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$633,128	45.0%	\$1,224	\$1,636	\$1,308
Sales/Use Tax (Calendar 2008)	419,500	29.8	811	837	701
Motor Vehicle Sales Tax (Calendar 2008)	41,681	3.0	81	87	91
Motor Vehicle Registration Tax (Calendar 2008)	42,458	3.0	82	91	92
Motor Fuels Tax (Calendar 2008)	54,378	3.9	105	112	129
Corporate Income Tax (Calendar 2007)	127,756	9.1	247	248	186
State General Property Tax (Payable 2008)	88,549	6.3	171	174	138
Total State Taxes	\$1,407,449	100.0%	\$2,720	\$3,185	\$2,645

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 (2007-2008)	\$7,199	49.4%	\$1,751	\$1,500	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	2,421	16.6	589	594	445
Minnesota Family Investment Program	48	0.3	12	14	17
General Assistance including GAMC	224	1.5	54	37	56
Social Services	790	5.4	192	317	250
Miscellaneous	65	0.4	16	20	25
Total	3,548	24.3	863	981	793
Highway Aid (Calendar 2008)					
County Aid	2,135	14.6	519	309	73
Municipal Aid	0	0.0	0	25	22
Township Aid	119	0.8	29	40	6
Total	2,254	15.5	548	374	101
Local Government Aid (Calendar 2008)	731	5.0	178	170	81
Disparity Reduction Aid (Calendar 2008)	164	1.1	40	7	3
County Program Aid (Payable 2008)	584	4.0	142	68	30
Community Corrections Funding (2008)	97	0.7	24	21	16
Total Aids	14,577	100.0	3,546	3,121	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	277	72.0	67	68	50
Agricultural Market Value Credit	107	28.0	26	18	5
Miscellaneous Credits	0	0.0	0	13	4
Total Property Tax Credits	384	100.0	93	100	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	68	57.6	16	18	44
Regular (Renters)	50	42.2	12	16	31
Targeting Refund	0	0.2	0	1	1
Total Property Tax Refunds	118	100.0	29	35	77
Total Aids/Credits	\$15,079	100.0%	\$3,668	\$3,255	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$1,672	41.0%	\$407	\$478	\$431
City/Town Levy	939	23.0	228	225	332
School District Net Tax Capacity Levy	612	15.0	149	154	219
School District Referendum Market Value Levy	347	8.5	84	75	129
Miscellaneous District Levy	174	4.3	42	59	187
State Property Tax Levy	334	8.2	81	74	138
Total Levy	\$4,077	100.0%	\$992	\$1,066	\$1,437
Less Property Tax Credits	384		93	100	59
Net Property Taxes Payable	3,693		898	966	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$272,671		\$66,327	\$75,644	\$106,201
Referendum Market Valuation	122,674		\$29,840	37,027	90,626
Net Tax Capacity (NTC)	2,636		641	743	1,197
C. Average Local NTC Tax Rate	128.858				
Avg. Referendum Mkt. Value Tax Rate	0.283				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$2,730	45.7%	\$664	\$969	\$1,308
Sales/Use Tax (Calendar 2008)	1,191	19.9	290	380	701
Motor Vehicle Sales Tax (Calendar 2008)	461	7.7	112	103	91
Motor Vehicle Registration Tax (Calendar 2008)	433	7.2	105	99	92
Motor Fuels Tax (Calendar 2008)	644	10.8	157	151	129
Corporate Income Tax (Calendar 2007)	182	3.1	44	94	186
State General Property Tax (Payable 2008)	334	5.6	81	74	138
Total State Taxes	\$5,975	100.0%	\$1,453	\$1,870	\$2,645

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 (2007-2008)	\$22,420	51.2%	\$1,430	\$1,390	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	8,196	18.7	523	512	445
Minnesota Family Investment Program	208	0.5	13	13	17
General Assistance including GAMC	356	0.8	23	28	56
Social Services	4,127	9.4	263	282	250
Miscellaneous	399	0.9	25	21	25
Total	13,286	30.4	847	855	793
Highway Aid (Calendar 2008)					
County Aid	3,840	8.8	245	244	73
Municipal Aid	229	0.5	15	9	22
Township Aid	576	1.3	37	33	6
Total	4,645	10.6	296	287	101
Local Government Aid (Calendar 2008)	2,516	5.7	160	183	81
Disparity Reduction Aid (Calendar 2008)	98	0.2	6	7	3
County Program Aid (Payable 2008)	555	1.3	35	56	30
Community Corrections Funding (2008)	239	0.5	15	19	16
Total Aids	43,759	100.0	2,791	2,798	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	1,149	78.2	73	72	50
Agricultural Market Value Credit	320	21.8	20	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,468	100.0	94	90	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	312	51.3	20	17	44
Regular (Renters)	283	46.5	18	18	31
Targeting Refund	14	2.2	1	2	1
Total Property Tax Refunds	609	100.0	39	37	77
Total Aids/Credits	\$45,836	100.0%	\$2,923	\$2,924	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$9,224	48.9%	\$588	\$514	\$431
City/Town Levy	4,945	26.2	315	264	332
School District Net Tax Capacity Levy	2,940	15.6	188	195	219
School District Referendum Market Value Levy	904	4.8	58	95	129
Miscellaneous District Levy	168	0.9	11	38	187
State Property Tax Levy	699	3.7	45	68	138
Total Levy	\$18,880	100.0%	\$1,204	\$1,173	\$1,437
Less Property Tax Credits	1,468		94	90	59
Net Property Taxes Payable	17,412		1,110	1,084	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$1,953,378		\$124,578	\$113,758	\$106,201
Referendum Market Valuation	551,394		\$35,165	39,913	90,626
Net Tax Capacity (NTC)	17,136		1,093	1,045	1,197
C. Average Local NTC Tax Rate	100.797				
Avg. Referendum Mkt. Value Tax Rate	0.165				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$13,466	45.4%	\$859	\$807	\$1,308
Sales/Use Tax (Calendar 2008)	8,243	27.8	526	527	701
Motor Vehicle Sales Tax (Calendar 2008)	1,706	5.8	109	103	91
Motor Vehicle Registration Tax (Calendar 2008)	1,653	5.6	105	100	92
Motor Fuels Tax (Calendar 2008)	2,542	8.6	162	166	129
Corporate Income Tax (Calendar 2007)	1,336	4.5	85	111	186
State General Property Tax (Payable 2008)	699	2.4	45	68	138
Total State Taxes	\$29,645	100.0%	\$1,891	\$1,883	\$2,645

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 (2007-2008)	\$16,155	41.4%	\$991	\$1,270	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	8,574	22.0	526	464	445
Minnesota Family Investment Program	192	0.5	12	14	17
General Assistance including GAMC	541	1.4	33	31	56
Social Services	4,824	12.4	296	233	250
Miscellaneous	263	0.7	16	18	25
Total	14,394	36.9	883	761	793
Highway Aid (Calendar 2008)					
County Aid	4,256	10.9	261	123	73
Municipal Aid	0	0.0	0	14	22
Township Aid	450	1.2	28	16	6
Total	4,706	12.1	289	153	101
Local Government Aid (Calendar 2008)	2,985	7.7	183	129	81
Disparity Reduction Aid (Calendar 2008)	155	0.4	9	3	3
County Program Aid (Payable 2008)	422	1.1	26	37	30
Community Corrections Funding (2008)	168	0.4	10	17	16
Total Aids	38,984	100.0	2,390	2,369	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	1,269	78.6	78	70	50
Agricultural Market Value Credit	346	21.4	21	12	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,615	100.0	99	81	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	223	47.1	14	34	44
Regular (Renters)	234	49.5	14	24	31
Targeting Refund	16	3.4	1	1	1
Total Property Tax Refunds	473	100.0	29	59	77
Total Aids/Credits	\$41,072	100.0%	\$2,519	\$2,509	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$10,815	48.3%	\$663	\$526	\$431
City/Town Levy	5,908	26.4	362	278	332
School District Net Tax Capacity Levy	1,987	8.9	122	158	219
School District Referendum Market Value Levy	1,448	6.5	89	87	129
Miscellaneous District Levy	744	3.3	46	31	187
State Property Tax Levy	1,509	6.7	93	75	138
Total Levy	\$22,409	100.0%	\$1,374	\$1,155	\$1,437
Less Property Tax Credits	1,615		99	81	59
Net Property Taxes Payable	20,794		1,275	1,074	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$2,332,684		\$143,039	\$100,732	\$106,201
Referendum Market Valuation	709,267		\$43,492	61,053	90,626
Net Tax Capacity (NTC)	21,409		1,313	994	1,197
C. Average Local NTC Tax Rate	90.862				
Avg. Referendum Mkt. Value Tax Rate	0.204				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$13,948	50.6%	\$855	\$925	\$1,308
Sales/Use Tax (Calendar 2008)	4,602	16.7	282	512	701
Motor Vehicle Sales Tax (Calendar 2008)	1,728	6.3	106	98	91
Motor Vehicle Registration Tax (Calendar 2008)	1,677	6.1	103	95	92
Motor Fuels Tax (Calendar 2008)	2,874	10.4	176	133	129
Corporate Income Tax (Calendar 2007)	1,238	4.5	76	118	186
State General Property Tax (Payable 2008)	1,509	5.5	93	75	138
Total State Taxes	\$27,576	100.0%	\$1,691	\$1,957	\$2,645

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 (2007-2008)	\$64,995	54.2%	\$1,033	\$1,172	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	19,413	16.2	309	377	445
Minnesota Family Investment Program	632	0.5	10	12	17
General Assistance including GAMC	1,799	1.5	29	33	56
Social Services	14,618	12.2	232	251	250
Miscellaneous	1,004	0.8	16	17	25
Total	37,465	31.3	596	690	793
Highway Aid (Calendar 2008)					
County Aid	3,840	3.2	61	96	73
Municipal Aid	1,359	1.1	22	18	22
Township Aid	221	0.2	4	8	6
Total	5,421	4.5	86	122	101
Local Government Aid (Calendar 2008)	8,566	7.1	136	121	81
Disparity Reduction Aid (Calendar 2008)	38	0.0	1	3	3
County Program Aid (Payable 2008)	2,315	1.9	37	39	30
Community Corrections Funding (2008)	1,010	0.8	16	15	16
Total Aids	119,811	100.0	1,905	2,164	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	2,884	86.8	46	64	50
Agricultural Market Value Credit	439	13.2	7	8	5
Miscellaneous Credits	0	0.0	0	2	4
Total Property Tax Credits	3,323	100.0	53	74	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	1,991	57.6	32	29	44
Regular (Renters)	1,428	41.3	23	24	31
Targeting Refund	38	1.1	1	1	1
Total Property Tax Refunds	3,458	100.0	55	55	77
Total Aids/Credits	\$126,591	100.0%	\$2,013	\$2,293	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$16,443	25.5%	\$261	\$432	\$431
City/Town Levy	15,440	24.0	245	308	332
School District Net Tax Capacity Levy	15,370	23.9	244	202	219
School District Referendum Market Value Levy	7,683	11.9	122	105	129
Miscellaneous District Levy	3,726	5.8	59	30	187
State Property Tax Levy	5,723	8.9	91	88	138
Total Levy	\$64,385	100.0%	\$1,024	\$1,165	\$1,437
Less Property Tax Credits	3,323		53	74	59
Net Property Taxes Payable	61,062		971	1,091	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$6,011,002		\$95,567	\$90,623	\$106,201
Referendum Market Valuation	4,886,784		\$77,694	68,641	90,626
Net Tax Capacity (NTC)	63,516		1,010	955	1,197
C. Average Local NTC Tax Rate	79.954				
Avg. Referendum Mkt. Value Tax Rate	0.161				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$57,168	51.3%	\$909	\$1,046	\$1,308
Sales/Use Tax (Calendar 2008)	23,249	20.9	370	539	701
Motor Vehicle Sales Tax (Calendar 2008)	5,406	4.9	86	93	91
Motor Vehicle Registration Tax (Calendar 2008)	5,305	4.8	84	91	92
Motor Fuels Tax (Calendar 2008)	8,366	7.5	133	137	129
Corporate Income Tax (Calendar 2007)	6,237	5.6	99	156	186
State General Property Tax (Payable 2008)	5,723	5.1	91	88	138
Total State Taxes	\$111,454	100.0%	\$1,772	\$2,151	\$2,645

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 (2007-2008)	\$12,609	49.2%	\$1,333	\$1,390	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	3,559	13.9	376	512	445
Minnesota Family Investment Program	86	0.3	9	13	17
General Assistance including GAMC	144	0.6	15	28	56
Social Services	2,830	11.0	299	282	250
Miscellaneous	168	0.7	18	21	25
Total	6,788	26.5	718	855	793
Highway Aid (Calendar 2008)					
County Aid	3,495	13.6	369	244	73
Municipal Aid	0	0.0	0	9	22
Township Aid	384	1.5	41	33	6
Total	3,880	15.1	410	287	101
Local Government Aid (Calendar 2008)	1,466	5.7	155	183	81
Disparity Reduction Aid (Calendar 2008)	15	0.1	2	7	3
County Program Aid (Payable 2008)	731	2.9	77	56	30
Community Corrections Funding (2008)	132	0.5	14	19	16
Total Aids	25,621	100.0	2,709	2,798	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	767	81.0	81	72	50
Agricultural Market Value Credit	179	19.0	19	18	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	946	100.0	100	90	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	82	31.1	9	17	44
Regular (Renters)	179	68.2	19	18	31
Targeting Refund	2	0.7	0	2	1
Total Property Tax Refunds	262	100.0	28	37	77
Total Aids/Credits	\$26,829	100.0%	\$2,836	\$2,924	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$3,649	40.1%	\$386	\$514	\$431
City/Town Levy	2,095	23.0	221	264	332
School District Net Tax Capacity Levy	1,828	20.1	193	195	219
School District Referendum Market Value Levy	1,007	11.1	106	95	129
Miscellaneous District Levy	113	1.2	12	38	187
State Property Tax Levy	410	4.5	43	68	138
Total Levy	\$9,102	100.0%	\$962	\$1,173	\$1,437
Less Property Tax Credits	946		100	90	59
Net Property Taxes Payable	8,156		862	1,084	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$1,166,348		\$123,306	\$113,758	\$106,201
Referendum Market Valuation	365,400		\$38,630	39,913	90,626
Net Tax Capacity (NTC)	10,569		1,117	1,045	1,197
C. Average Local NTC Tax Rate	72.713				
Avg. Referendum Mkt. Value Tax Rate	0.276				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$7,497	48.4%	\$793	\$807	\$1,308
Sales/Use Tax (Calendar 2008)	3,076	19.9	325	527	701
Motor Vehicle Sales Tax (Calendar 2008)	957	6.2	101	103	91
Motor Vehicle Registration Tax (Calendar 2008)	941	6.1	100	100	92
Motor Fuels Tax (Calendar 2008)	1,991	12.9	211	166	129
Corporate Income Tax (Calendar 2007)	608	3.9	64	111	186
State General Property Tax (Payable 2008)	410	2.6	43	68	138
Total State Taxes	\$15,480	100.0%	\$1,637	\$1,883	\$2,645

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 (2007-2008)	\$27,137	61.2%	\$1,695	\$1,500	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	6,721	15.1	420	594	445
Minnesota Family Investment Program	100	0.2	6	14	17
General Assistance including GAMC	370	0.8	23	37	56
Social Services	3,024	6.8	189	317	250
Miscellaneous	158	0.4	10	20	25
Total	10,372	23.4	648	981	793
Highway Aid (Calendar 2008)					
County Aid	3,805	8.6	238	309	73
Municipal Aid	0	0.0	0	25	22
Township Aid	571	1.3	36	40	6
Total	4,376	9.9	273	374	101
Local Government Aid (Calendar 2008)	1,475	3.3	92	170	81
Disparity Reduction Aid (Calendar 2008)	6	0.0	0	7	3
County Program Aid (Payable 2008)	814	1.8	51	68	30
Community Corrections Funding (2008)	197	0.4	12	21	16
Total Aids	44,377	100.0	2,772	3,121	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	1,156	80.5	72	68	50
Agricultural Market Value Credit	277	19.2	17	18	5
Miscellaneous Credits	4	0.3	0	13	4
Total Property Tax Credits	1,437	100.0	90	100	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	305	62.3	19	18	44
Regular (Renters)	181	37.0	11	16	31
Targeting Refund	3	0.7	0	1	1
Total Property Tax Refunds	489	100.0	31	35	77
Total Aids/Credits	\$46,303	100.0%	\$2,892	\$3,255	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$5,742	39.9%	\$359	\$478	\$431
City/Town Levy	2,902	20.2	181	225	332
School District Net Tax Capacity Levy	3,185	22.2	199	154	219
School District Referendum Market Value Levy	872	6.1	54	75	129
Miscellaneous District Levy	861	6.0	54	59	187
State Property Tax Levy	818	5.7	51	74	138
Total Levy	\$14,380	100.0%	\$898	\$1,066	\$1,437
Less Property Tax Credits	1,437		90	100	59
Net Property Taxes Payable	12,943		808	966	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$917,399		\$57,302	\$75,644	\$106,201
Referendum Market Valuation	585,762		\$36,587	37,027	90,626
Net Tax Capacity (NTC)	9,042		565	743	1,197
C. Average Local NTC Tax Rate	140.345				
Avg. Referendum Mkt. Value Tax Rate	0.149				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$15,483	55.1%	\$967	\$969	\$1,308
Sales/Use Tax (Calendar 2008)	4,635	16.5	289	380	701
Motor Vehicle Sales Tax (Calendar 2008)	1,635	5.8	102	103	91
Motor Vehicle Registration Tax (Calendar 2008)	1,524	5.4	95	99	92
Motor Fuels Tax (Calendar 2008)	2,006	7.1	125	151	129
Corporate Income Tax (Calendar 2007)	2,024	7.2	126	94	186
State General Property Tax (Payable 2008)	818	2.9	51	74	138
Total State Taxes	\$28,125	100.0%	\$1,757	\$1,870	\$2,645

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 (2007-2008)	\$211,262	40.6%	\$1,079	\$1,149	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	113,570	21.8	580	577	445
Minnesota Family Investment Program	4,151	0.8	21	20	17
General Assistance including GAMC	17,659	3.4	90	78	56
Social Services	67,337	12.9	344	333	250
Miscellaneous	8,824	1.7	45	37	25
Total	211,540	40.6	1,080	1,045	793
Highway Aid (Calendar 2008)					
County Aid	19,409	3.7	99	142	73
Municipal Aid	6,111	1.2	31	23	22
Township Aid	366	0.1	2	3	6
Total	25,887	5.0	132	168	101
Local Government Aid (Calendar 2008)	48,858	9.4	250	191	81
Disparity Reduction Aid (Calendar 2008)	9,000	1.7	46	33	3
County Program Aid (Payable 2008)	9,650	1.9	49	43	30
Community Corrections Funding (2008)	4,754	0.9	24	23	16
Total Aids	520,951	100.0	2,661	2,651	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	13,336	59.7	68	70	50
Agricultural Market Value Credit	231	1.0	1	3	5
Miscellaneous Credits	8,758	39.2	45	48	4
Total Property Tax Credits	22,325	100.0	114	121	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	4,526	41.5	23	22	44
Regular (Renters)	6,184	56.7	32	27	31
Targeting Refund	197	1.8	1	1	1
Total Property Tax Refunds	10,906	100.0	56	50	77
Total Aids/Credits	\$554,182	100.0%	\$2,830	\$2,823	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$95,040	46.3%	\$485	\$516	\$431
City/Town Levy	44,378	21.6	227	244	332
School District Net Tax Capacity Levy	21,347	10.4	109	128	219
School District Referendum Market Value Levy	11,106	5.4	57	48	129
Miscellaneous District Levy	14,760	7.2	75	64	187
State Property Tax Levy	18,554	9.0	95	106	138
Total Levy	\$205,187	100.0%	\$1,048	\$1,107	\$1,437
Less Property Tax Credits	22,325		114	121	59
Net Property Taxes Payable	182,862		934	985	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$14,676,662		\$74,959	\$89,808	\$106,201
Referendum Market Valuation	12,399,745		\$63,330	66,092	90,626
Net Tax Capacity (NTC)	164,498		840	985	1,197
C. Average Local NTC Tax Rate	106.646				
Avg. Referendum Mkt. Value Tax Rate	0.090				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$181,473	41.8%	\$927	\$845	\$1,308
Sales/Use Tax (Calendar 2008)	146,561	33.7	749	662	701
Motor Vehicle Sales Tax (Calendar 2008)	17,903	4.1	91	94	91
Motor Vehicle Registration Tax (Calendar 2008)	17,600	4.1	90	92	92
Motor Fuels Tax (Calendar 2008)	25,977	6.0	133	144	129
Corporate Income Tax (Calendar 2007)	26,311	6.1	134	113	186
State General Property Tax (Payable 2008)	18,554	4.3	95	106	138
Total State Taxes	\$434,380	100.0%	\$2,219	\$2,058	\$2,645

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 (2007-2008)	\$144,158	69.7%	\$1,122	\$1,291	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	28,716	13.9	223	432	445
Minnesota Family Investment Program	694	0.3	5	19	17
General Assistance including GAMC	2,138	1.0	17	68	56
Social Services	16,853	8.1	131	248	250
Miscellaneous	829	0.4	6	28	25
Total	49,231	23.8	383	795	793
Highway Aid (Calendar 2008)					
County Aid	6,051	2.9	47	25	73
Municipal Aid	2,749	1.3	21	28	22
Township Aid	133	0.1	1	0	6
Total	8,933	4.3	70	53	101
Local Government Aid (Calendar 2008)	1,011	0.5	8	48	81
Disparity Reduction Aid (Calendar 2008)	21	0.0	0	0	3
County Program Aid (Payable 2008)	2,341	1.1	18	22	30
Community Corrections Funding (2008)	1,119	0.5	9	15	16
Total Aids	206,813	100.0	1,609	2,225	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	4,652	94.2	36	38	50
Agricultural Market Value Credit	275	5.6	2	0	5
Miscellaneous Credits	11	0.2	0	0	4
Total Property Tax Credits	4,938	100.0	38	39	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	7,034	71.2	55	57	44
Regular (Renters)	2,595	26.3	20	38	31
Targeting Refund	256	2.6	2	1	1
Total Property Tax Refunds	9,885	100.0	77	96	77
Total Aids/Credits	\$221,636	100.0%	\$1,725	\$2,360	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$48,810	25.2%	\$380	\$395	\$431
City/Town Levy	47,438	24.5	369	379	332
School District Net Tax Capacity Levy	40,844	21.1	318	242	219
School District Referendum Market Value Levy	20,594	10.6	160	173	129
Miscellaneous District Levy	22,183	11.5	173	311	187
State Property Tax Levy	13,832	7.1	108	174	138
Total Levy	\$193,703	100.0%	\$1,507	\$1,674	\$1,437
Less Property Tax Credits	4,938		38	39	59
Net Property Taxes Payable	188,765		1,469	1,635	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$14,692,089		\$114,335	\$112,708	\$106,201
Referendum Market Valuation	14,122,074		\$109,899	111,323	90,626
Net Tax Capacity (NTC)	162,564		1,265	1,344	1,197
C. Average Local NTC Tax Rate	96.955				
Avg. Referendum Mkt. Value Tax Rate	0.158				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$189,379	58.2%	\$1,474	\$1,636	\$1,308
Sales/Use Tax (Calendar 2008)	69,828	21.5	543	837	701
Motor Vehicle Sales Tax (Calendar 2008)	11,047	3.4	86	87	91
Motor Vehicle Registration Tax (Calendar 2008)	11,856	3.6	92	91	92
Motor Fuels Tax (Calendar 2008)	15,123	4.6	118	112	129
Corporate Income Tax (Calendar 2007)	14,343	4.4	112	248	186
State General Property Tax (Payable 2008)	13,832	4.3	108	174	138
Total State Taxes	\$325,409	100.0%	\$2,532	\$3,185	\$2,645

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 (2007-2008)	\$137,313	74.8%	\$1,562	\$1,332	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	22,611	12.3	257	304	445
Minnesota Family Investment Program	745	0.4	8	10	17
General Assistance including GAMC	1,727	0.9	20	31	56
Social Services	11,840	6.5	135	164	250
Miscellaneous	666	0.4	8	16	25
Total	37,588	20.5	428	525	793
Highway Aid (Calendar 2008)					
County Aid	3,233	1.8	37	51	73
Municipal Aid	1,121	0.6	13	18	22
Township Aid	185	0.1	2	4	6
Total	4,539	2.5	52	73	101
Local Government Aid (Calendar 2008)	838	0.5	10	57	81
Disparity Reduction Aid (Calendar 2008)	14	0.0	0	0	3
County Program Aid (Payable 2008)	2,387	1.3	27	32	30
Community Corrections Funding (2008)	840	0.5	10	14	16
Total Aids	183,519	100.0	2,088	2,034	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	4,298	89.9	49	53	50
Agricultural Market Value Credit	476	10.0	5	6	5
Miscellaneous Credits	5	0.1	0	0	4
Total Property Tax Credits	4,778	100.0	54	59	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	3,550	67.6	40	39	44
Regular (Renters)	1,648	31.4	19	25	31
Targeting Refund	53	1.0	1	1	1
Total Property Tax Refunds	5,251	100.0	60	65	77
Total Aids/Credits	\$193,549	100.0%	\$2,202	\$2,158	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$38,544	33.8%	\$439	\$408	\$431
City/Town Levy	27,923	24.5	318	311	332
School District Net Tax Capacity Levy	24,934	21.8	284	247	219
School District Referendum Market Value Levy	9,057	7.9	103	81	129
Miscellaneous District Levy	4,929	4.3	56	52	187
State Property Tax Levy	8,771	7.7	100	106	138
Total Levy	\$114,158	100.0%	\$1,299	\$1,206	\$1,437
Less Property Tax Credits	4,778		54	59	59
Net Property Taxes Payable	109,380		1,244	1,147	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$8,358,745		\$95,100	\$90,323	\$106,201
Referendum Market Valuation	7,891,624		\$89,786	79,928	90,626
Net Tax Capacity (NTC)	96,525		1,098	1,011	1,197
C. Average Local NTC Tax Rate	99.049				
Avg. Referendum Mkt. Value Tax Rate	0.124				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$95,272	54.9%	\$1,084	\$1,044	\$1,308
Sales/Use Tax (Calendar 2008)	36,056	20.8	410	537	701
Motor Vehicle Sales Tax (Calendar 2008)	7,921	4.6	90	91	91
Motor Vehicle Registration Tax (Calendar 2008)	8,013	4.6	91	91	92
Motor Fuels Tax (Calendar 2008)	11,067	6.4	126	146	129
Corporate Income Tax (Calendar 2007)	6,574	3.8	75	116	186
State General Property Tax (Payable 2008)	8,771	5.1	100	106	138
Total State Taxes	\$173,673	100.0%	\$1,976	\$2,131	\$2,645

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 (2007-2008)	\$17,102	48.6%	\$1,133	\$1,140	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	6,936	19.7	459	410	445
Minnesota Family Investment Program	140	0.4	9	12	17
General Assistance including GAMC	348	1.0	23	35	56
Social Services	3,640	10.3	241	256	250
Miscellaneous	224	0.6	15	19	25
Total	11,287	32.1	748	733	793
Highway Aid (Calendar 2008)					
County Aid	3,294	9.4	218	141	73
Municipal Aid	0	0.0	0	17	22
Township Aid	427	1.2	28	12	6
Total	3,721	10.6	246	170	101
Local Government Aid (Calendar 2008)	2,411	6.9	160	170	81
Disparity Reduction Aid (Calendar 2008)	122	0.3	8	4	3
County Program Aid (Payable 2008)	364	1.0	24	40	30
Community Corrections Funding (2008)	181	0.5	12	18	16
Total Aids	35,188	100.0	2,331	2,274	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	1,199	79.0	79	67	50
Agricultural Market Value Credit	318	21.0	21	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,518	100.0	101	78	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	654	68.1	43	25	44
Regular (Renters)	276	28.7	18	24	31
Targeting Refund	30	3.2	2	2	1
Total Property Tax Refunds	960	100.0	64	51	77
Total Aids/Credits	\$37,666	100.0%	\$2,495	\$2,404	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$9,967	51.1%	\$660	\$456	\$431
City/Town Levy	5,053	25.9	335	280	332
School District Net Tax Capacity Levy	2,294	11.8	152	158	219
School District Referendum Market Value Levy	1,049	5.4	69	86	129
Miscellaneous District Levy	469	2.4	31	29	187
State Property Tax Levy	675	3.5	45	83	138
Total Levy	\$19,508	100.0%	\$1,292	\$1,093	\$1,437
Less Property Tax Credits	1,518		101	78	59
Net Property Taxes Payable	17,990		1,192	1,014	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$1,908,603		\$126,414	\$100,295	\$106,201
Referendum Market Valuation	866,692		\$57,404	59,375	90,626
Net Tax Capacity (NTC)	17,095		1,132	997	1,197
C. Average Local NTC Tax Rate	104.029				
Avg. Referendum Mkt. Value Tax Rate	0.121				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$11,865	58.3%	\$786	\$919	\$1,308
Sales/Use Tax (Calendar 2008)	1,935	9.5	128	537	701
Motor Vehicle Sales Tax (Calendar 2008)	1,422	7.0	94	97	91
Motor Vehicle Registration Tax (Calendar 2008)	1,345	6.6	89	94	92
Motor Fuels Tax (Calendar 2008)	2,346	11.5	155	141	129
Corporate Income Tax (Calendar 2007)	777	3.8	51	113	186
State General Property Tax (Payable 2008)	675	3.3	45	83	138
Total State Taxes	\$20,365	100.0%	\$1,349	\$1,983	\$2,645

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 (2007-2008)	\$182,903	60.0%	\$1,244	\$1,332	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	48,532	15.9	330	304	445
Minnesota Family Investment Program	1,753	0.6	12	10	17
General Assistance including GAMC	5,971	2.0	41	31	56
Social Services	25,894	8.5	176	164	250
Miscellaneous	3,642	1.2	25	16	25
Total	85,792	28.2	584	525	793
Highway Aid (Calendar 2008)					
County Aid	7,805	2.6	53	51	73
Municipal Aid	3,004	1.0	20	18	22
Township Aid	541	0.2	4	4	6
Total	11,350	3.7	77	73	101
Local Government Aid (Calendar 2008)	15,958	5.2	109	57	81
Disparity Reduction Aid (Calendar 2008)	110	0.0	1	0	3
County Program Aid (Payable 2008)	5,975	2.0	41	32	30
Community Corrections Funding (2008)	2,556	0.8	17	14	16
Total Aids	304,646	100.0	2,073	2,034	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	8,445	89.7	57	53	50
Agricultural Market Value Credit	965	10.2	7	6	5
Miscellaneous Credits	7	0.1	0	0	4
Total Property Tax Credits	9,417	100.0	64	59	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	5,011	52.9	34	39	44
Regular (Renters)	4,299	45.4	29	25	31
Targeting Refund	158	1.7	1	1	1
Total Property Tax Refunds	9,467	100.0	64	65	77
Total Aids/Credits	\$323,530	100.0%	\$2,201	\$2,158	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$60,782	37.2%	\$414	\$408	\$431
City/Town Levy	46,422	28.4	316	311	332
School District Net Tax Capacity Levy	22,878	14.0	156	247	219
School District Referendum Market Value Levy	7,515	4.6	51	81	129
Miscellaneous District Levy	8,527	5.2	58	52	187
State Property Tax Levy	17,150	10.5	117	106	138
Total Levy	\$163,275	100.0%	\$1,111	\$1,206	\$1,437
Less Property Tax Credits	9,417		64	59	59
Net Property Taxes Payable	153,858		1,047	1,147	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$11,911,520		\$81,037	\$90,323	\$106,201
Referendum Market Valuation	10,174,482		\$69,219	79,928	90,626
Net Tax Capacity (NTC)	133,474		908	1,011	1,197
C. Average Local NTC Tax Rate	101.920				
Avg. Referendum Mkt. Value Tax Rate	0.099				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$148,189	43.8%	\$1,008	\$1,044	\$1,308
Sales/Use Tax (Calendar 2008)	99,794	29.5	679	537	701
Motor Vehicle Sales Tax (Calendar 2008)	13,648	4.0	93	91	91
Motor Vehicle Registration Tax (Calendar 2008)	13,364	4.0	91	91	92
Motor Fuels Tax (Calendar 2008)	21,681	6.4	148	146	129
Corporate Income Tax (Calendar 2007)	24,475	7.2	167	116	186
State General Property Tax (Payable 2008)	17,150	5.1	117	106	138
Total State Taxes	\$338,301	100.0%	\$2,302	\$2,131	\$2,645

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 (2007-2008)	\$49,314	57.4%	\$1,342	\$1,172	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	14,108	16.4	384	377	445
Minnesota Family Investment Program	403	0.5	11	12	17
General Assistance including GAMC	1,502	1.7	41	33	56
Social Services	8,659	10.1	236	251	250
Miscellaneous	667	0.8	18	17	25
Total	25,339	29.5	690	690	793
Highway Aid (Calendar 2008)					
County Aid	3,668	4.3	100	96	73
Municipal Aid	871	1.0	24	18	22
Township Aid	143	0.2	4	8	6
Total	4,682	5.5	127	122	101
Local Government Aid (Calendar 2008)	4,546	5.3	124	121	81
Disparity Reduction Aid (Calendar 2008)	65	0.1	2	3	3
County Program Aid (Payable 2008)	1,426	1.7	39	39	30
Community Corrections Funding (2008)	523	0.6	14	15	16
Total Aids	85,895	100.0	2,338	2,164	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	2,501	90.6	68	64	50
Agricultural Market Value Credit	235	8.5	6	8	5
Miscellaneous Credits	25	0.9	1	2	4
Total Property Tax Credits	2,761	100.0	75	74	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	1,260	54.5	34	29	44
Regular (Renters)	997	43.1	27	24	31
Targeting Refund	56	2.4	2	1	1
Total Property Tax Refunds	2,313	100.0	63	55	77
Total Aids/Credits	\$90,969	100.0%	\$2,476	\$2,293	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$17,166	39.7%	\$467	\$432	\$431
City/Town Levy	11,558	26.7	315	308	332
School District Net Tax Capacity Levy	7,029	16.2	191	202	219
School District Referendum Market Value Levy	3,528	8.2	96	105	129
Miscellaneous District Levy	455	1.1	12	30	187
State Property Tax Levy	3,530	8.2	96	88	138
Total Levy	\$43,266	100.0%	\$1,178	\$1,165	\$1,437
Less Property Tax Credits	2,761		75	74	59
Net Property Taxes Payable	40,505		1,103	1,091	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$3,212,920		\$87,462	\$90,623	\$106,201
Referendum Market Valuation	2,449,990		\$66,694	68,641	90,626
Net Tax Capacity (NTC)	34,077		928	955	1,197
C. Average Local NTC Tax Rate	106.255				
Avg. Referendum Mkt. Value Tax Rate	0.144				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$35,590	40.5%	\$969	\$1,046	\$1,308
Sales/Use Tax (Calendar 2008)	28,758	32.8	783	539	701
Motor Vehicle Sales Tax (Calendar 2008)	3,493	4.0	95	93	91
Motor Vehicle Registration Tax (Calendar 2008)	3,411	3.9	93	91	92
Motor Fuels Tax (Calendar 2008)	6,089	6.9	166	137	129
Corporate Income Tax (Calendar 2007)	6,929	7.9	189	156	186
State General Property Tax (Payable 2008)	3,530	4.0	96	88	138
Total State Taxes	\$87,799	100.0%	\$2,390	\$2,151	\$2,645

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 (2007-2008)	\$10,942	47.0%	\$1,129	\$1,145	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	3,774	16.2	389	510	445
Minnesota Family Investment Program	57	0.2	6	14	17
General Assistance including GAMC	145	0.6	15	42	56
Social Services	2,417	10.4	249	277	250
Miscellaneous	139	0.6	14	19	25
Total	6,533	28.0	674	862	793
Highway Aid (Calendar 2008)					
County Aid	2,135	9.2	220	155	73
Municipal Aid	167	0.7	17	14	22
Township Aid	249	1.1	26	20	6
Total	2,551	10.9	263	189	101
Local Government Aid (Calendar 2008)	2,239	9.6	231	115	81
Disparity Reduction Aid (Calendar 2008)	111	0.5	11	1	3
County Program Aid (Payable 2008)	807	3.5	83	39	30
Community Corrections Funding (2008)	116	0.5	12	17	16
Total Aids	23,298	100.0	2,404	2,370	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	611	80.4	63	68	50
Agricultural Market Value Credit	149	19.6	15	13	5
Miscellaneous Credits	0	0.1	0	20	4
Total Property Tax Credits	760	100.0	78	100	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	163	52.1	17	23	44
Regular (Renters)	141	45.0	15	22	31
Targeting Refund	9	2.8	1	2	1
Total Property Tax Refunds	312	100.0	32	46	77
Total Aids/Credits	\$24,371	100.0%	\$2,514	\$2,516	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$4,435	38.7%	\$458	\$501	\$431
City/Town Levy	2,189	19.1	226	235	332
School District Net Tax Capacity Levy	2,735	23.9	282	193	219
School District Referendum Market Value Levy	998	8.7	103	65	129
Miscellaneous District Levy	366	3.2	38	51	187
State Property Tax Levy	725	6.3	75	99	138
Total Levy	\$11,449	100.0%	\$1,181	\$1,144	\$1,437
Less Property Tax Credits	760		78	100	59
Net Property Taxes Payable	10,689		1,103	1,044	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$1,027,587		\$106,013	\$111,432	\$106,201
Referendum Market Valuation	385,467		\$39,768	63,257	90,626
Net Tax Capacity (NTC)	9,565		987	1,121	1,197
C. Average Local NTC Tax Rate	101.121				
Avg. Referendum Mkt. Value Tax Rate	0.273				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$9,827	50.2%	\$1,014	\$856	\$1,308
Sales/Use Tax (Calendar 2008)	4,973	25.4	513	593	701
Motor Vehicle Sales Tax (Calendar 2008)	919	4.7	95	96	91
Motor Vehicle Registration Tax (Calendar 2008)	922	4.7	95	92	92
Motor Fuels Tax (Calendar 2008)	1,153	5.9	119	161	129
Corporate Income Tax (Calendar 2007)	1,070	5.5	110	89	186
State General Property Tax (Payable 2008)	725	3.7	75	99	138
Total State Taxes	\$19,590	100.0%	\$2,021	\$1,986	\$2,645

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 (2007-2008)	\$12,874	42.8%	\$1,138	\$1,460	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	7,339	24.4	649	641	445
Minnesota Family Investment Program	111	0.4	10	10	17
General Assistance including GAMC	265	0.9	23	26	56
Social Services	3,237	10.8	286	297	250
Miscellaneous	240	0.8	21	20	25
Total	11,192	37.2	989	993	793
Highway Aid (Calendar 2008)					
County Aid	2,566	8.5	227	281	73
Municipal Aid	0	0.0	0	8	22
Township Aid	460	1.5	41	40	6
Total	3,026	10.0	267	328	101
Local Government Aid (Calendar 2008)	2,089	6.9	185	191	81
Disparity Reduction Aid (Calendar 2008)	74	0.2	7	14	3
County Program Aid (Payable 2008)	677	2.2	60	60	30
Community Corrections Funding (2008)	178	0.6	16	17	16
Total Aids	30,110	100.0	2,662	3,065	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	760	78.6	67	72	50
Agricultural Market Value Credit	206	21.4	18	21	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	966	100.0	85	94	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	86	32.8	8	15	44
Regular (Renters)	174	66.9	15	16	31
Targeting Refund	1	0.3	0	9	1
Total Property Tax Refunds	261	100.0	23	40	77
Total Aids/Credits	\$31,337	100.0%	\$2,770	\$3,199	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$6,441	48.1%	\$569	\$563	\$431
City/Town Levy	3,218	24.0	284	288	332
School District Net Tax Capacity Levy	1,510	11.3	134	155	219
School District Referendum Market Value Levy	718	5.4	63	72	129
Miscellaneous District Levy	254	1.9	22	32	187
State Property Tax Levy	1,244	9.3	110	64	138
Total Levy	\$13,386	100.0%	\$1,183	\$1,173	\$1,437
Less Property Tax Credits	966		85	94	59
Net Property Taxes Payable	12,420		1,098	1,080	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$1,265,949		\$111,912	\$117,551	\$106,201
Referendum Market Valuation	438,298		\$38,746	36,063	90,626
Net Tax Capacity (NTC)	12,129		1,072	1,050	1,197
C. Average Local NTC Tax Rate	93.518				
Avg. Referendum Mkt. Value Tax Rate	0.182				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$8,012	44.1%	\$708	\$1,128	\$1,308
Sales/Use Tax (Calendar 2008)	4,316	23.8	382	377	701
Motor Vehicle Sales Tax (Calendar 2008)	1,084	6.0	96	104	91
Motor Vehicle Registration Tax (Calendar 2008)	1,037	5.7	92	101	92
Motor Fuels Tax (Calendar 2008)	1,559	8.6	138	152	129
Corporate Income Tax (Calendar 2007)	895	4.9	79	99	186
State General Property Tax (Payable 2008)	1,244	6.9	110	64	138
Total State Taxes	\$18,148	100.0%	\$1,604	\$2,024	\$2,645

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 (2007-2008)	\$33,815	51.8%	\$1,405	\$1,337	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	15,078	23.1	627	552	445
Minnesota Family Investment Program	360	0.6	15	19	17
General Assistance including GAMC	882	1.4	37	46	56
Social Services	6,334	9.7	263	250	250
Miscellaneous	585	0.9	24	23	25
Total	23,239	35.6	966	889	793
Highway Aid (Calendar 2008)					
County Aid	3,057	4.7	127	116	73
Municipal Aid	0	0.0	0	7	22
Township Aid	920	1.4	38	13	6
Total	3,977	6.1	165	137	101
Local Government Aid (Calendar 2008)	2,467	3.8	103	79	81
Disparity Reduction Aid (Calendar 2008)	158	0.2	7	2	3
County Program Aid (Payable 2008)	1,065	1.6	44	26	30
Community Corrections Funding (2008)	509	0.8	21	18	16
Total Aids	65,230	100.0	2,711	2,489	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	1,843	73.4	77	68	50
Agricultural Market Value Credit	667	26.6	28	13	5
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	2,510	100.0	104	89	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	965	70.9	40	32	44
Regular (Renters)	358	26.3	15	21	31
Targeting Refund	39	2.8	2	1	1
Total Property Tax Refunds	1,362	100.0	57	54	77
Total Aids/Credits	\$69,103	100.0%	\$2,871	\$2,631	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$11,204	47.0%	\$466	\$537	\$431
City/Town Levy	4,777	20.0	198	312	332
School District Net Tax Capacity Levy	4,887	20.5	203	203	219
School District Referendum Market Value Levy	1,535	6.4	64	63	129
Miscellaneous District Levy	278	1.2	12	28	187
State Property Tax Levy	1,164	4.9	48	165	138
Total Levy	\$23,844	100.0%	\$991	\$1,307	\$1,437
Less Property Tax Credits	2,510		104	89	59
Net Property Taxes Payable	21,334		887	1,219	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$2,053,297		\$85,323	\$140,084	\$106,201
Referendum Market Valuation	1,140,559		\$47,395	78,765	90,626
Net Tax Capacity (NTC)	19,169		797	1,464	1,197
C. Average Local NTC Tax Rate	110.312				
Avg. Referendum Mkt. Value Tax Rate	0.135				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$12,385	47.2%	\$515	\$744	\$1,308
Sales/Use Tax (Calendar 2008)	3,730	14.2	155	568	701
Motor Vehicle Sales Tax (Calendar 2008)	2,192	8.4	91	98	91
Motor Vehicle Registration Tax (Calendar 2008)	1,966	7.5	82	94	92
Motor Fuels Tax (Calendar 2008)	3,538	13.5	147	166	129
Corporate Income Tax (Calendar 2007)	1,267	4.8	53	84	186
State General Property Tax (Payable 2008)	1,164	4.4	48	165	138
Total State Taxes	\$26,242	100.0%	\$1,090	\$1,919	\$2,645

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 (2007-2008)	\$4,997	40.0%	\$1,342	\$1,145	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	2,682	21.5	720	510	445
Minnesota Family Investment Program	40	0.3	11	14	17
General Assistance including GAMC	151	1.2	41	42	56
Social Services	939	7.5	252	277	250
Miscellaneous	47	0.4	13	19	25
Total	3,861	30.9	1,037	862	793
Highway Aid (Calendar 2008)					
County Aid	2,342	18.8	629	155	73
Municipal Aid	0	0.0	0	14	22
Township Aid	196	1.6	53	20	6
Total	2,538	20.3	682	189	101
Local Government Aid (Calendar 2008)	853	6.8	229	115	81
Disparity Reduction Aid (Calendar 2008)	40	0.3	11	1	3
County Program Aid (Payable 2008)	88	0.7	24	39	30
Community Corrections Funding (2008)	110	0.9	30	17	16
Total Aids	12,488	100.0	3,353	2,370	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	233	68.6	63	68	50
Agricultural Market Value Credit	99	29.2	27	13	5
Miscellaneous Credits	7	2.2	2	20	4
Total Property Tax Credits	340	100.0	91	100	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	58	51.4	16	23	44
Regular (Renters)	54	47.7	14	22	31
Targeting Refund	1	0.9	0	2	1
Total Property Tax Refunds	113	100.0	30	46	77
Total Aids/Credits	\$12,941	100.0%	\$3,475	\$2,516	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$4,793	62.5%	\$1,287	\$501	\$431
City/Town Levy	1,090	14.2	293	235	332
School District Net Tax Capacity Levy	659	8.6	177	193	219
School District Referendum Market Value Levy	328	4.3	88	65	129
Miscellaneous District Levy	471	6.1	126	51	187
State Property Tax Levy	332	4.3	89	99	138
Total Levy	\$7,672	100.0%	\$2,060	\$1,144	\$1,437
Less Property Tax Credits	340		91	100	59
Net Property Taxes Payable	7,332		1,969	1,044	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$764,733		\$205,353	\$111,432	\$106,201
Referendum Market Valuation	121,277		\$32,566	63,257	90,626
Net Tax Capacity (NTC)	6,890		1,850	1,121	1,197
C. Average Local NTC Tax Rate	101.778				
Avg. Referendum Mkt. Value Tax Rate	0.270				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$2,594	47.7%	\$696	\$856	\$1,308
Sales/Use Tax (Calendar 2008)	1,020	18.8	274	593	701
Motor Vehicle Sales Tax (Calendar 2008)	387	7.1	104	96	91
Motor Vehicle Registration Tax (Calendar 2008)	376	6.9	101	92	92
Motor Fuels Tax (Calendar 2008)	545	10.0	146	161	129
Corporate Income Tax (Calendar 2007)	183	3.4	49	89	186
State General Property Tax (Payable 2008)	332	6.1	89	99	138
Total State Taxes	\$5,436	100.0%	\$1,460	\$1,986	\$2,645

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 (2007-2008)	\$33,170	59.1%	\$1,494	\$1,172	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	7,661	13.7	345	377	445
Minnesota Family Investment Program	146	0.3	7	12	17
General Assistance including GAMC	518	0.9	23	33	56
Social Services	4,934	8.8	222	251	250
Miscellaneous	295	0.5	13	17	25
Total	13,555	24.2	610	690	793
Highway Aid (Calendar 2008)					
County Aid	5,338	9.5	240	96	73
Municipal Aid	184	0.3	8	18	22
Township Aid	149	0.3	7	8	6
Total	5,671	10.1	255	122	101
Local Government Aid (Calendar 2008)	2,412	4.3	109	121	81
Disparity Reduction Aid (Calendar 2008)	50	0.1	2	3	3
County Program Aid (Payable 2008)	792	1.4	36	39	30
Community Corrections Funding (2008)	444	0.8	20	15	16
Total Aids	56,095	100.0	2,526	2,164	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	1,554	84.7	70	64	50
Agricultural Market Value Credit	275	15.0	12	8	5
Miscellaneous Credits	5	0.3	0	2	4
Total Property Tax Credits	1,835	100.0	83	74	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	808	67.3	36	29	44
Regular (Renters)	373	31.1	17	24	31
Targeting Refund	19	1.6	1	1	1
Total Property Tax Refunds	1,200	100.0	54	55	77
Total Aids/Credits	\$59,129	100.0%	\$2,663	\$2,293	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$10,822	44.3%	\$487	\$432	\$431
City/Town Levy	6,155	25.2	277	308	332
School District Net Tax Capacity Levy	2,978	12.2	134	202	219
School District Referendum Market Value Levy	2,354	9.6	106	105	129
Miscellaneous District Levy	1,015	4.2	46	30	187
State Property Tax Levy	1,116	4.6	50	88	138
Total Levy	\$24,439	100.0%	\$1,101	\$1,165	\$1,437
Less Property Tax Credits	1,835		83	74	59
Net Property Taxes Payable	22,604		1,018	1,091	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$2,264,823		\$101,996	\$90,623	\$106,201
Referendum Market Valuation	1,482,189		\$66,750	68,641	90,626
Net Tax Capacity (NTC)	21,586		972	955	1,197
C. Average Local NTC Tax Rate	96.759				
Avg. Referendum Mkt. Value Tax Rate	0.164				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$19,661	55.2%	\$885	\$1,046	\$1,308
Sales/Use Tax (Calendar 2008)	6,044	17.0	272	539	701
Motor Vehicle Sales Tax (Calendar 2008)	2,413	6.8	109	93	91
Motor Vehicle Registration Tax (Calendar 2008)	2,318	6.5	104	91	92
Motor Fuels Tax (Calendar 2008)	2,508	7.0	113	137	129
Corporate Income Tax (Calendar 2007)	1,586	4.5	71	156	186
State General Property Tax (Payable 2008)	1,116	3.1	50	88	138
Total State Taxes	\$35,645	100.0%	\$1,605	\$2,151	\$2,645

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 (2007-2008)	\$23,400	52.7%	\$1,729	\$1,337	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	10,484	23.6	775	552	445
Minnesota Family Investment Program	344	0.8	25	19	17
General Assistance including GAMC	781	1.8	58	46	56
Social Services	3,588	8.1	265	250	250
Miscellaneous	462	1.0	34	23	25
Total	15,661	35.3	1,157	889	793
Highway Aid (Calendar 2008)					
County Aid	2,184	4.9	161	116	73
Municipal Aid	0	0.0	0	7	22
Township Aid	177	0.4	13	13	6
Total	2,362	5.3	175	137	101
Local Government Aid (Calendar 2008)	1,734	3.9	128	79	81
Disparity Reduction Aid (Calendar 2008)	94	0.2	7	2	3
County Program Aid (Payable 2008)	758	1.7	56	26	30
Community Corrections Funding (2008)	354	0.8	26	18	16
Total Aids	44,362	100.0	3,278	2,489	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	1,029	80.6	76	68	50
Agricultural Market Value Credit	247	19.4	18	13	5
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	1,276	100.0	94	89	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	484	56.6	36	32	44
Regular (Renters)	312	36.5	23	21	31
Targeting Refund	59	6.9	4	1	1
Total Property Tax Refunds	856	100.0	63	54	77
Total Aids/Credits	\$46,494	100.0%	\$3,436	\$2,631	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$6,976	55.8%	\$515	\$537	\$431
City/Town Levy	2,322	18.6	172	312	332
School District Net Tax Capacity Levy	1,783	14.3	132	203	219
School District Referendum Market Value Levy	466	3.7	34	63	129
Miscellaneous District Levy	234	1.9	17	28	187
State Property Tax Levy	724	5.8	53	165	138
Total Levy	\$12,504	100.0%	\$924	\$1,307	\$1,437
Less Property Tax Credits	1,276		94	89	59
Net Property Taxes Payable	11,229		830	1,219	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$930,553		\$68,767	\$140,084	\$106,201
Referendum Market Valuation	607,288		\$44,878	78,765	90,626
Net Tax Capacity (NTC)	9,177		678	1,464	1,197
C. Average Local NTC Tax Rate	123.292				
Avg. Referendum Mkt. Value Tax Rate	0.077				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$7,313	33.3%	\$540	\$744	\$1,308
Sales/Use Tax (Calendar 2008)	8,079	36.7	597	568	701
Motor Vehicle Sales Tax (Calendar 2008)	1,444	6.6	107	98	91
Motor Vehicle Registration Tax (Calendar 2008)	1,321	6.0	98	94	92
Motor Fuels Tax (Calendar 2008)	1,833	8.3	135	166	129
Corporate Income Tax (Calendar 2007)	1,279	5.8	95	84	186
State General Property Tax (Payable 2008)	724	3.3	53	165	138
Total State Taxes	\$21,993	100.0%	\$1,625	\$1,919	\$2,645

I. Major State Aids/Credits	WASECA			NINE (9) Per Capita	STATE Per Capita
	Amount (000s)	Percent	Per Capita		
A. Aids to Local Governments					
Education Aid (2007-2008)	\$28,300	59.0%	\$1,455	\$1,140	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	7,322	15.3	376	410	445
Minnesota Family Investment Program	241	0.5	12	12	17
General Assistance including GAMC	657	1.4	34	35	56
Social Services	3,783	7.9	194	256	250
Miscellaneous	350	0.7	18	19	25
Total	12,351	25.7	635	733	793
Highway Aid (Calendar 2008)					
County Aid	2,594	5.4	133	141	73
Municipal Aid	259	0.5	13	17	22
Township Aid	142	0.3	7	12	6
Total	2,995	6.2	154	170	101
Local Government Aid (Calendar 2008)	3,206	6.7	165	170	81
Disparity Reduction Aid (Calendar 2008)	27	0.1	1	4	3
County Program Aid (Payable 2008)	806	1.7	41	40	30
Community Corrections Funding (2008)	310	0.6	16	18	16
Total Aids	47,996	100.0	2,467	2,274	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	1,415	80.4	73	67	50
Agricultural Market Value Credit	220	12.5	11	11	5
Miscellaneous Credits	124	7.1	6	1	4
Total Property Tax Credits	1,759	100.0	90	78	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	630	57.3	32	25	44
Regular (Renters)	460	41.9	24	24	31
Targeting Refund	9	0.8	0	2	1
Total Property Tax Refunds	1,099	100.0	56	51	77
Total Aids/Credits	\$50,853	100.0%	\$2,614	\$2,404	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$9,825	45.6%	\$505	\$456	\$431
City/Town Levy	5,093	23.6	262	280	332
School District Net Tax Capacity Levy	3,607	16.7	185	158	219
School District Referendum Market Value Levy	1,481	6.9	76	86	129
Miscellaneous District Levy	397	1.8	20	29	187
State Property Tax Levy	1,156	5.4	59	83	138
Total Levy	\$21,559	100.0%	\$1,108	\$1,093	\$1,437
Less Property Tax Credits	1,759		90	78	59
Net Property Taxes Payable	19,800		1,018	1,014	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$1,867,208		\$95,971	\$100,295	\$106,201
Referendum Market Valuation	1,027,495		\$52,811	59,375	90,626
Net Tax Capacity (NTC)	17,843		917	997	1,197
C. Average Local NTC Tax Rate	106.046				
Avg. Referendum Mkt. Value Tax Rate	0.144				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$15,435	50.5%	\$793	\$919	\$1,308
Sales/Use Tax (Calendar 2008)	6,223	20.4	320	537	701
Motor Vehicle Sales Tax (Calendar 2008)	1,840	6.0	95	97	91
Motor Vehicle Registration Tax (Calendar 2008)	1,759	5.8	90	94	92
Motor Fuels Tax (Calendar 2008)	2,211	7.2	114	141	129
Corporate Income Tax (Calendar 2007)	1,955	6.4	100	113	186
State General Property Tax (Payable 2008)	1,156	3.8	59	83	138
Total State Taxes	\$30,579	100.0%	\$1,572	\$1,983	\$2,645

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 (2007-2008)	\$270,135	69.9%	\$1,153	\$1,291	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	51,294	13.3	219	432	445
Minnesota Family Investment Program	1,721	0.4	7	19	17
General Assistance including GAMC	4,171	1.1	18	68	56
Social Services	34,648	9.0	148	248	250
Miscellaneous	1,790	0.5	8	28	25
Total	93,625	24.2	400	795	793
Highway Aid (Calendar 2008)					
County Aid	7,406	1.9	32	25	73
Municipal Aid	5,901	1.5	25	28	22
Township Aid	107	0.0	0	0	6
Total	13,413	3.5	57	53	101
Local Government Aid (Calendar 2008)	1,712	0.4	7	48	81
Disparity Reduction Aid (Calendar 2008)	1	0.0	0	0	3
County Program Aid (Payable 2008)	5,080	1.3	22	22	30
Community Corrections Funding (2008)	2,394	0.6	10	15	16
Total Aids	386,359	100.0	1,649	2,225	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	8,744	97.2	37	38	50
Agricultural Market Value Credit	231	2.6	1	0	5
Miscellaneous Credits	19	0.2	0	0	4
Total Property Tax Credits	8,994	100.0	38	39	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	10,414	65.9	44	57	44
Regular (Renters)	5,367	34.0	23	38	31
Targeting Refund	11	0.1	0	1	1
Total Property Tax Refunds	15,792	100.0	67	96	77
Total Aids/Credits	\$411,144	100.0%	\$1,754	\$2,360	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$74,483	22.0%	\$318	\$395	\$431
City/Town Levy	83,637	24.7	357	379	332
School District Net Tax Capacity Levy	63,510	18.8	271	242	219
School District Referendum Market Value Levy	43,690	12.9	186	173	129
Miscellaneous District Levy	45,239	13.4	193	311	187
State Property Tax Levy	28,015	8.3	120	174	138
Total Levy	\$338,574	100.0%	\$1,445	\$1,674	\$1,437
Less Property Tax Credits	8,994		38	39	59
Net Property Taxes Payable	329,580		1,406	1,635	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$28,236,839		\$120,491	\$112,708	\$106,201
Referendum Market Valuation	27,646,777		\$117,973	111,323	90,626
Net Tax Capacity (NTC)	318,218		1,358	1,344	1,197
C. Average Local NTC Tax Rate	83.330				
Avg. Referendum Mkt. Value Tax Rate	0.164				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$422,813	63.3%	\$1,804	\$1,636	\$1,308
Sales/Use Tax (Calendar 2008)	119,472	17.9	510	837	701
Motor Vehicle Sales Tax (Calendar 2008)	22,613	3.4	96	87	91
Motor Vehicle Registration Tax (Calendar 2008)	23,934	3.6	102	91	92
Motor Fuels Tax (Calendar 2008)	26,787	4.0	114	112	129
Corporate Income Tax (Calendar 2007)	24,016	3.6	102	248	186
State General Property Tax (Payable 2008)	28,015	4.2	120	174	138
Total State Taxes	\$667,650	100.0%	\$2,849	\$3,185	\$2,645

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 (2007-2008)	\$16,254	50.7%	\$1,440	\$1,140	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	5,798	18.1	514	410	445
Minnesota Family Investment Program	133	0.4	12	12	17
General Assistance including GAMC	249	0.8	22	35	56
Social Services	3,357	10.5	297	256	250
Miscellaneous	170	0.5	15	19	25
Total	9,707	30.3	860	733	793
Highway Aid (Calendar 2008)					
County Aid	2,632	8.2	233	141	73
Municipal Aid	0	0.0	0	17	22
Township Aid	193	0.6	17	12	6
Total	2,824	8.8	250	170	101
Local Government Aid (Calendar 2008)	2,312	7.2	205	170	81
Disparity Reduction Aid (Calendar 2008)	11	0.0	1	4	3
County Program Aid (Payable 2008)	823	2.6	73	40	30
Community Corrections Funding (2008)	158	0.5	14	18	16
Total Aids	32,089	100.0	2,843	2,274	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	878	83.6	78	67	50
Agricultural Market Value Credit	172	16.4	15	11	5
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,051	100.0	93	78	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	148	24.1	13	25	44
Regular (Renters)	169	27.5	15	24	31
Targeting Refund	298	48.5	26	2	1
Total Property Tax Refunds	615	100.0	55	51	77
Total Aids/Credits	\$33,755	100.0%	\$2,991	\$2,404	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$6,546	55.1%	\$580	\$456	\$431
City/Town Levy	2,228	18.7	197	280	332
School District Net Tax Capacity Levy	1,736	14.6	154	158	219
School District Referendum Market Value Levy	731	6.1	65	86	129
Miscellaneous District Levy	171	1.4	15	29	187
State Property Tax Levy	480	4.0	43	83	138
Total Levy	\$11,891	100.0%	\$1,054	\$1,093	\$1,437
Less Property Tax Credits	1,051		93	78	59
Net Property Taxes Payable	10,840		961	1,014	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$1,160,597		\$102,835	\$100,295	\$106,201
Referendum Market Valuation	400,942		\$35,526	59,375	90,626
Net Tax Capacity (NTC)	10,448		926	997	1,197
C. Average Local NTC Tax Rate	102.226				
Avg. Referendum Mkt. Value Tax Rate	0.182				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$7,630	46.9%	\$676	\$919	\$1,308
Sales/Use Tax (Calendar 2008)	3,123	19.2	277	537	701
Motor Vehicle Sales Tax (Calendar 2008)	1,132	7.0	100	97	91
Motor Vehicle Registration Tax (Calendar 2008)	1,059	6.5	94	94	92
Motor Fuels Tax (Calendar 2008)	1,927	11.9	171	141	129
Corporate Income Tax (Calendar 2007)	905	5.6	80	113	186
State General Property Tax (Payable 2008)	480	3.0	43	83	138
Total State Taxes	\$16,255	100.0%	\$1,440	\$1,983	\$2,645

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 (2007-2008)	\$9,392	42.5%	\$1,431	\$1,145	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	4,604	20.8	701	510	445
Minnesota Family Investment Program	74	0.3	11	14	17
General Assistance including GAMC	210	0.9	32	42	56
Social Services	2,480	11.2	378	277	250
Miscellaneous	114	0.5	17	19	25
Total	7,481	33.8	1,140	862	793
Highway Aid (Calendar 2008)					
County Aid	2,932	13.3	447	155	73
Municipal Aid	0	0.0	0	14	22
Township Aid	381	1.7	58	20	6
Total	3,312	15.0	505	189	101
Local Government Aid (Calendar 2008)	1,428	6.5	217	115	81
Disparity Reduction Aid (Calendar 2008)	24	0.1	4	1	3
County Program Aid (Payable 2008)	374	1.7	57	39	30
Community Corrections Funding (2008)	112	0.5	17	17	16
Total Aids	22,123	100.0	3,370	2,370	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	498	65.3	76	68	50
Agricultural Market Value Credit	125	16.4	19	13	5
Miscellaneous Credits	140	18.3	21	20	4
Total Property Tax Credits	763	100.0	116	100	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	73	45.9	11	23	44
Regular (Renters)	82	51.5	12	22	31
Targeting Refund	4	2.6	1	2	1
Total Property Tax Refunds	159	100.0	24	46	77
Total Aids/Credits	\$23,045	100.0%	\$3,510	\$2,516	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$5,386	61.4%	\$820	\$501	\$431
City/Town Levy	1,264	14.4	193	235	332
School District Net Tax Capacity Levy	835	9.5	127	193	219
School District Referendum Market Value Levy	673	7.7	102	65	129
Miscellaneous District Levy	325	3.7	49	51	187
State Property Tax Levy	293	3.3	45	99	138
Total Levy	\$8,775	100.0%	\$1,337	\$1,144	\$1,437
Less Property Tax Credits	763		116	100	59
Net Property Taxes Payable	8,012		1,220	1,044	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$970,386		\$147,812	\$111,432	\$106,201
Referendum Market Valuation	248,163		\$37,801	63,257	90,626
Net Tax Capacity (NTC)	8,797		1,340	1,121	1,197
C. Average Local NTC Tax Rate	88.776				
Avg. Referendum Mkt. Value Tax Rate	0.271				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$5,552	50.6%	\$846	\$856	\$1,308
Sales/Use Tax (Calendar 2008)	1,338	12.2	204	593	701
Motor Vehicle Sales Tax (Calendar 2008)	727	6.6	111	96	91
Motor Vehicle Registration Tax (Calendar 2008)	701	6.4	107	92	92
Motor Fuels Tax (Calendar 2008)	1,893	17.2	288	161	129
Corporate Income Tax (Calendar 2007)	472	4.3	72	89	186
State General Property Tax (Payable 2008)	293	2.7	45	99	138
Total State Taxes	\$10,976	100.0%	\$1,672	\$1,986	\$2,645

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 (2007-2008)	\$44,136	45.2%	\$879	\$1,172	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	18,163	18.6	362	377	445
Minnesota Family Investment Program	537	0.6	11	12	17
General Assistance including GAMC	1,281	1.3	26	33	56
Social Services	13,726	14.1	273	251	250
Miscellaneous	752	0.8	15	17	25
Total	34,459	35.3	686	690	793
Highway Aid (Calendar 2008)					
County Aid	4,137	4.2	82	96	73
Municipal Aid	805	0.8	16	18	22
Township Aid	246	0.3	5	8	6
Total	5,189	5.3	103	122	101
Local Government Aid (Calendar 2008)	10,809	11.1	215	121	81
Disparity Reduction Aid (Calendar 2008)	97	0.1	2	3	3
County Program Aid (Payable 2008)	2,313	2.4	46	39	30
Community Corrections Funding (2008)	590	0.6	12	15	16
Total Aids	97,592	100.0	1,944	2,164	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	3,098	82.0	62	64	50
Agricultural Market Value Credit	317	8.4	6	8	5
Miscellaneous Credits	365	9.6	7	2	4
Total Property Tax Credits	3,780	100.0	75	74	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	1,401	55.1	28	29	44
Regular (Renters)	1,136	44.7	23	24	31
Targeting Refund	4	0.1	0	1	1
Total Property Tax Refunds	2,540	100.0	51	55	77
Total Aids/Credits	\$103,912	100.0%	\$2,070	\$2,293	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$16,979	36.1%	\$338	\$432	\$431
City/Town Levy	11,148	23.7	222	308	332
School District Net Tax Capacity Levy	6,328	13.5	126	202	219
School District Referendum Market Value Levy	7,587	16.1	151	105	129
Miscellaneous District Levy	793	1.7	16	30	187
State Property Tax Levy	4,171	8.9	83	88	138
Total Levy	\$47,006	100.0%	\$936	\$1,165	\$1,437
Less Property Tax Credits	3,780		75	74	59
Net Property Taxes Payable	43,226		861	1,091	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$3,652,748		\$72,751	\$90,623	\$106,201
Referendum Market Valuation	3,005,991		\$59,870	68,641	90,626
Net Tax Capacity (NTC)	39,186		780	955	1,197
C. Average Local NTC Tax Rate	89.951				
Avg. Referendum Mkt. Value Tax Rate	0.252				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$41,286	45.0%	\$822	\$1,046	\$1,308
Sales/Use Tax (Calendar 2008)	24,834	27.1	495	539	701
Motor Vehicle Sales Tax (Calendar 2008)	4,127	4.5	82	93	91
Motor Vehicle Registration Tax (Calendar 2008)	4,063	4.4	81	91	92
Motor Fuels Tax (Calendar 2008)	7,110	7.7	142	137	129
Corporate Income Tax (Calendar 2007)	6,169	6.7	123	156	186
State General Property Tax (Payable 2008)	4,171	4.5	83	88	138
Total State Taxes	\$91,760	100.0%	\$1,828	\$2,151	\$2,645

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 (2007-2008)	\$164,362	70.0%	\$1,377	\$1,332	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	32,023	13.6	268	304	445
Minnesota Family Investment Program	822	0.3	7	10	17
General Assistance including GAMC	2,932	1.2	25	31	56
Social Services	16,819	7.2	141	164	250
Miscellaneous	1,157	0.5	10	16	25
Total	53,753	22.9	450	525	793
Highway Aid (Calendar 2008)					
County Aid	6,446	2.7	54	51	73
Municipal Aid	2,365	1.0	20	18	22
Township Aid	700	0.3	6	4	6
Total	9,510	4.0	80	73	101
Local Government Aid (Calendar 2008)	3,080	1.3	26	57	81
Disparity Reduction Aid (Calendar 2008)	16	0.0	0	0	3
County Program Aid (Payable 2008)	2,854	1.2	24	32	30
Community Corrections Funding (2008)	1,262	0.5	11	14	16
Total Aids	234,838	100.0	1,968	2,034	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	5,936	88.8	50	53	50
Agricultural Market Value Credit	728	10.9	6	6	5
Miscellaneous Credits	19	0.3	0	0	4
Total Property Tax Credits	6,683	100.0	56	59	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	5,296	69.1	44	39	44
Regular (Renters)	2,350	30.7	20	25	31
Targeting Refund	17	0.2	0	1	1
Total Property Tax Refunds	7,662	100.0	64	65	77
Total Aids/Credits	\$249,182	100.0%	\$2,088	\$2,158	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$42,533	27.7%	\$356	\$408	\$431
City/Town Levy	39,696	25.8	333	311	332
School District Net Tax Capacity Levy	39,182	25.5	328	247	219
School District Referendum Market Value Levy	14,612	9.5	122	81	129
Miscellaneous District Levy	5,204	3.4	44	52	187
State Property Tax Levy	12,469	8.1	104	106	138
Total Levy	\$153,695	100.0%	\$1,288	\$1,206	\$1,437
Less Property Tax Credits	6,683		56	59	59
Net Property Taxes Payable	147,013		1,232	1,147	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$12,518,370		\$104,901	\$90,323	\$106,201
Referendum Market Valuation	11,051,672		\$92,610	79,928	90,626
Net Tax Capacity (NTC)	137,963		1,156	1,011	1,197
C. Average Local NTC Tax Rate	91.591				
Avg. Referendum Mkt. Value Tax Rate	0.135				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$136,091	53.1%	\$1,140	\$1,044	\$1,308
Sales/Use Tax (Calendar 2008)	56,000	21.9	469	537	701
Motor Vehicle Sales Tax (Calendar 2008)	11,308	4.4	95	91	91
Motor Vehicle Registration Tax (Calendar 2008)	11,415	4.5	96	91	92
Motor Fuels Tax (Calendar 2008)	18,901	7.4	158	146	129
Corporate Income Tax (Calendar 2007)	9,942	3.9	83	116	186
State General Property Tax (Payable 2008)	12,469	4.9	104	106	138
Total State Taxes	\$256,126	100.0%	\$2,146	\$2,131	\$2,645

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 (2007-2008)	\$15,288	48.6%	\$1,488	\$1,460	\$1,273
Human Services Aid (Calendar 2008)					
Medical Assistance	6,008	19.1	585	641	445
Minnesota Family Investment Program	69	0.2	7	10	17
General Assistance including GAMC	334	1.1	33	26	56
Social Services	3,145	10.0	306	297	250
Miscellaneous	204	0.6	20	20	25
Total	9,761	31.0	950	993	793
Highway Aid (Calendar 2008)					
County Aid	2,911	9.2	283	281	73
Municipal Aid	166	0.5	16	8	22
Township Aid	525	1.7	51	40	6
Total	3,602	11.4	351	328	101
Local Government Aid (Calendar 2008)	1,943	6.2	189	191	81
Disparity Reduction Aid (Calendar 2008)	91	0.3	9	14	3
County Program Aid (Payable 2008)	605	1.9	59	60	30
Community Corrections Funding (2008)	182	0.6	18	17	16
Total Aids	31,471	100.0	3,064	3,065	2,299
B. Property Tax Credits (Payable 2008)					
Homestead Market Value Credit	769	76.0	75	72	50
Agricultural Market Value Credit	243	24.0	24	21	5
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,012	100.0	99	94	59
C. Property Tax Refunds (07 filed 08)					
Regular (Homeowners)	188	24.6	18	15	44
Regular (Renters)	175	22.9	17	16	31
Targeting Refund	401	52.5	39	9	1
Total Property Tax Refunds	764	100.0	74	40	77
Total Aids/Credits	\$33,247	100.0%	\$3,237	\$3,199	\$2,435
II. Property Tax Data					
A. Property Tax Levy (Payable 2008)					
County Levy	\$6,791	54.0%	\$661	\$563	\$431
City/Town Levy	2,893	23.0	282	288	332
School District Net Tax Capacity Levy	1,469	11.7	143	155	219
School District Referendum Market Value Levy	725	5.8	71	72	129
Miscellaneous District Levy	284	2.3	28	32	187
State Property Tax Levy	423	3.4	41	64	138
Total Levy	\$12,583	100.0%	\$1,225	\$1,173	\$1,437
Less Property Tax Credits	1,012		99	94	59
Net Property Taxes Payable	11,571		1,126	1,080	1,378
B. Property Valuation (2007 Assessment)					
Market Valuation	\$1,286,437		\$125,237	\$117,551	\$106,201
Referendum Market Valuation	351,130		\$34,183	36,063	90,626
Net Tax Capacity (NTC)	11,046		1,075	1,050	1,197
C. Average Local NTC Tax Rate	102.870				
Avg. Referendum Mkt. Value Tax Rate	0.227				
III. Major State Taxes					
Individual Income Tax (2007 filed 2008)	\$8,322	47.6%	\$810	\$1,128	\$1,308
Sales/Use Tax (Calendar 2008)	3,214	18.4	313	377	701
Motor Vehicle Sales Tax (Calendar 2008)	1,152	6.6	112	104	91
Motor Vehicle Registration Tax (Calendar 2008)	1,117	6.4	109	101	92
Motor Fuels Tax (Calendar 2008)	1,614	9.2	157	152	129
Corporate Income Tax (Calendar 2007)	1,630	9.3	159	99	186
State General Property Tax (Payable 2008)	423	2.4	41	64	138
Total State Taxes	\$17,472	100.0%	\$1,701	\$2,024	\$2,645

Appendices

- A. **Education Aids** by Home County by School District, 2007/2008 School Year
- B. **Selected Taxes** That are Not Entirely Allocated to Minnesota Counties
- C. **2007 Personal Income** by County
- D. **2007 Personal Income, Taxes, and Aids/Credits** by Economic Development Region

Appendix A

Education Aids by Home County by School District 2007/2008 School Year*

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Aitkin	1	\$9,589,065	Brown	81	\$1,358,707	Clay	146	\$6,273,580
	2	3,027,048		84	5,419,412		150	6,883,544
	4	3,885,836		85	4,768,039		152	45,552,714
	charters	521,549		88	16,120,392		914	2,521,167
	Total	17,023,498		charters	707,131		2164	9,313,004
			Total	28,373,680		Total	70,544,009	
Anoka	11	317,520,755	Carlton	91	5,471,415	Clearwater	162	8,702,659
	12	55,350,215		93	5,040,840		2311	3,980,313
	13	25,009,994		94	20,543,977		Total	12,682,972
	14	22,890,359		95	2,717,275	Cook	166	4,900,346
	15	45,006,187		97	5,414,791		charters	822,643
	16	33,333,089		99	7,873,400		Total	5,722,989
	charters	10,236,488		100	2,320,244			
Total	509,347,087	Total	49,381,941					
Becker	22	21,006,908	Carver	108	8,328,133	Cottonwood	173	4,265,363
	23	7,416,585		110	21,355,370		177	7,826,302
	25	919,688		111	12,225,027		2898	4,878,260
	2889	4,398,492		112	65,540,494	Total	16,969,925	
	Total	33,741,672		charters	1,304,985			
		Total	108,754,010					
Beltrami	31	40,594,592	Cass	113	7,634,482	Crow Wing	181	57,379,205
	32	6,042,625		115	12,061,449		182	9,319,675
	36	3,097,366		116	5,974,269		186	10,876,234
	38	15,894,326		118	5,074,311	charters	1,398,299	
	charters	3,889,894		2174	7,999,706	Total	78,973,412	
Total	69,518,802	charters	586,510					
Benton	47	27,973,665	Total	39,330,727	Dakota	6	27,130,536	
	51	12,324,160	Chippewa	129		12,780,168	191	82,676,326
	Total	40,297,826		2180		6,084,864	192	49,286,904
				Total		18,865,031	194	81,655,561
					195	3,589,313		
Big Stone	62	4,162,116	Chisago	138	27,191,302	196	216,106,323	
	2888	3,666,747		139	6,676,283	197	35,517,278	
	Total	7,828,862		2144	25,416,353	199	28,809,801	
Blue Earth	75	4,485,809	Chisago	323	174,758	200	37,652,361	
	77	54,496,928		charters	1,142,167	charters	7,304,656	
	2071	6,192,038		Total	60,600,864	Total	569,729,059	
	2135	9,402,651				Dodge	203	6,268,432
	charters	881,448					204	14,170,760
Total	75,458,875			2125	8,319,411			
				Total	28,758,603			

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

**Education Aids by Home County by School District
2007/2008 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid					
Douglas	206	\$29,448,543	Hennepin	1	\$382,486,979	Kandiyohi	345	\$11,322,322					
	207	2,234,916		270	63,856,180		347	36,344,816					
	208	1,360,554		271	83,877,091		815	214,060					
	213	5,560,632		272	73,287,885	Total	47,881,199						
	charters	662,688		273	56,006,302								
				276	57,532,239	Kittson	356	2,014,502					
	Total	39,267,333		277	17,303,566								
				278	18,732,294				2171	3,160,083			
	Faribault	2134		6,998,418	279				186,536,457	2358	2,579,142		
		2860		10,122,912	280				36,009,052	Total	7,753,727		
Total		17,121,329	281	109,039,694									
		282	12,536,597	Koochiching	361	10,689,144							
Fillmore	229	2,632,185	283				34,589,382	362	3,307,127				
	238	2,533,814	284				72,772,803	363	4,608,911				
	239	5,263,244	286				17,657,389	Total	18,605,182				
	2137	5,763,963	charters				116,472,042						
	2198	4,729,894	Total	1,338,695,950	Lac Qui Parle	371	948,633						
	Total	20,923,100	Houston	294				10,270,233	378	4,346,081			
		297		2,579,602				2853	8,315,345				
Freeborn	241	28,926,025		299	6,817,069	Total	13,610,058						
	242	3,359,151	300	11,178,253									
	2886	3,205,881	charters	934,592	Lake	381	11,766,868						
	Total	35,491,056	Total	31,779,749									
		Hubbard	306	2,424,939	Total	11,766,868							
Goodhue	252		8,903,420	308			4,358,510						
	253		4,501,676	309	12,324,538	Lake of the Woods	390	4,919,963					
	255		8,641,618	Total	19,107,987								
	256		21,835,259	Isanti	314				7,022,687				
	2172	6,437,279	911		38,352,208								
Total	50,319,252	Total	45,374,895	LeSueur	391	2,895,119							
Grant	261	2,007,381	Itasca				316	9,938,286	392	5,168,818			
	264	1,366,648					317	7,821,887	394	7,980,610			
	2342	6,231,528					318	29,546,113	2143	7,040,189			
	Total	9,605,557					319	5,548,698	2397	9,453,878			
		charters	1,016,901	charters	1,273,060								
		Total	53,871,885	Lincoln	402	1,449,155							
Jackson	Total	11,724,218	330				2,993,861	403	1,468,331				
										2895	8,730,357	404	1,621,323
Kanabec	332	14,140,745	Total				8,919,238						
				333	4,845,980								

**Education Aids by Home County by School District
2007/2008 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Lyon	411	\$788,359	Morrison	482	\$20,026,978	Otter Tail	542	\$3,510,722
	413	18,902,384		484	8,480,722		544	19,976,125
	414	3,697,670		485	5,019,345		545	2,888,163
	415	1,442,130		486	2,819,708		547	4,440,631
	417	5,564,980		487	3,213,952		548	7,348,536
	2167	4,403,485					549	11,643,456
	charters	1,269,144		Total	39,560,706		550	3,832,013
	Total	36,068,150	Mower	492	36,833,015	553	5,622,340	
McLeod	423	22,388,337		495	3,174,588	Total	59,261,986	
	424	3,186,230		497	2,196,278	Pennington	561	2,283,593
	2859	12,226,253		499	2,354,744		564	15,909,973
	2887	2,483,575	500	4,884,472	Total		18,193,566	
	charters	2,163,858	Total	49,443,097	Pine	577	3,602,523	
Total	42,448,253	Murray	505	4,017,502		578	12,714,190	
Mahnomens	432		6,074,541	2169		6,398,890	2165	7,780,879
	435	5,669,326	Total	10,416,392		2580	7,083,899	
	charters	924,513	Nicollet	507	2,362,710	charters	362,606	
Total	12,668,380	508		14,901,330	Total	31,544,097		
Marshall	441	3,641,998	Total	17,264,040	Pipestone	581	2,677,397	
	447	2,395,316	Nobles	511		5,176,861	2689	9,620,258
	2176	4,597,434		513	1,336,172	Total	12,297,655	
	2856	3,566,180		514	1,581,410	Polk	592	1,501,789
	Total	14,200,928		516	997,939		593	11,573,562
Martin	458	2,969,072	518	19,960,122	595		13,165,509	
	2448	6,402,830	charters	1,059,324	599		4,508,821	
	2536	2,363,183	Total	30,111,829	600		2,274,071	
	2752	14,362,382	Norman	2215	3,316,802	601	5,932,875	
	Total	26,097,468		2527	2,814,291	2609	3,944,769	
Meeker	463	6,788,399		2854	5,052,390	Total	42,901,397	
	465	13,585,211	Total	11,183,482	Pope	611	743,596	
	466	16,746,046	Olmsted	227		6,246,840	2149	10,714,865
	2396	6,762,729		531		11,849,323	charters	675,073
	Total	43,882,384		533	9,239,084	Total	12,133,534	
Mille Lacs	473	4,371,904		534	13,091,735	Ramsey	621	78,223,772
	477	25,335,141	535	120,775,343	622		89,485,307	
	480	6,899,517	charters	3,560,648	623		48,457,081	
	912	14,333,953	Total	164,762,973	624		61,976,881	
	Total	50,940,516			625		413,897,034	
				charters	73,693,457			
				Total	765,733,531			

**Education Aids by Home County by School District
2007/2008 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Red Lake	627	\$1,965,279	St. Louis	695	\$6,083,542	Steele	756	\$5,226,425
	628	1,496,271		696	4,094,404		761	38,636,437
	630	3,737,027		698	3,395,765		763	5,072,597
				700	14,396,854		charters	378,101
	Total	7,198,577		701	18,705,891		Total	49,313,560
Redwood	635	666,681	Stevens	704	12,423,074	768	2,037,083	
	640	3,312,039		706	12,905,238			
	2754	3,548,413		707	1,268,522			
	2884	4,219,317		709	83,666,581	769	7,460,609	
	2897	9,906,448		712	4,963,917	771	1,444,552	
	charters	767,264		2142	19,565,871	Total	10,942,244	
				2154	9,359,147	Swift	775	4,626,934
	Total	22,420,162		2711	6,711,109		777	8,247,488
Renville	2159	4,537,587	charters	13,722,386	Total	12,874,422		
	2534	6,508,899	Total	211,262,302	Todd	786	4,376,075	
	2890	5,108,608	Scott	716		11,015,412	787	4,370,837
	Total	16,155,095		717		11,676,110	2170	12,187,115
Rice	656	32,374,140		719		48,212,621	2753	10,102,488
	659	28,841,838		720	48,061,028	2759	2,778,885	
	charters	3,779,269	721	25,192,946	Total	33,815,401		
Total	64,995,247	Total	144,158,117	Sherburne	726	17,828,744		
Rock	671	2,647,977	727		25,658,326	Traverse	801	1,319,022
	2184	9,961,331	728		90,722,380		803	3,678,393
	Total	12,609,308	charters		3,103,089	Total	4,997,415	
Roseau	676	2,003,507	Total	137,312,540	Wabasha	811	4,636,192	
	682	10,371,155	Sibley	2310		9,533,821	813	9,406,615
	690	10,086,881		2365		6,264,195	2805	8,055,546
	2683	4,675,252		charters		1,304,014	2899	11,071,229
	Total	27,136,795		Total	17,102,029	Total	33,169,582	
	Stearns	738	7,603,623	Stearns	739	5,495,689	Wadena	818
740		11,502,520	741		8,119,453	820		4,656,953
741		8,119,453	742		81,319,753	821		5,749,086
742		81,319,753	743		9,184,436	2155		9,351,246
743		9,184,436	745		11,915,080	Total	23,400,436	
745		11,915,080	748		23,021,732	Total	818	3,643,152
748		23,021,732	750		16,397,677		820	4,656,953
750		16,397,677	2364		5,658,453		821	5,749,086
2364		5,658,453	charters		2,685,073		2155	9,351,246
charters		2,685,073	Total		182,903,487			

**Education Aids by Home County by School District
2007/2008 School Year**

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Waseca	829	\$15,931,826	Watonwan	836	\$1,894,124	Wright	876	\$12,861,285
	2168	7,118,669		837	4,734,380		877	41,699,868
	2835	4,236,360		840	9,625,584		879	16,253,252
	charters	1,013,033					881	7,656,430
	Total	28,299,889		Total	16,254,088		882	31,154,409
Washington	831	52,320,571	Wilkin	846	6,361,470	883	11,315,143	
	832	21,753,676		850	1,782,079	885	34,579,999	
	833	122,052,766		852	1,248,466	2687	7,818,450	
	834	62,752,103				charters	1,022,838	
	charters	11,255,497		Total	9,392,015	Total	164,361,674	
Total	270,134,614	Winona	857	5,762,424	Yellow Medicine	891	4,511,445	
			858	7,110,286		2190	8,425,375	
			861	29,310,867		charters	2,351,446	
			charters	1,952,491		Total	15,288,266	
			Total	44,136,067				

State Total: \$6,732,188,482

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**	\$6,918,635,904	96.2%	\$272,404,483	3.8%	\$7,191,040,387
Sales/Use Tax**	\$3,704,921,928	83.6%	\$725,751,446	16.4%	\$4,430,673,374
Total	\$10,623,557,832	91.4%	\$998,155,929	8.6%	\$11,621,713,761

* Percents added across equal 100 percent.

** Income tax paid by nonresidents is not allocated to Minnesota counties. See page 68 for discussion of estimated sales/use tax amounts not allocated to Minnesota counties.

Appendix C

2007 Personal Income by County¹⁷

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	\$445	\$27,713	\$33,323
Anoka	12,478	37,670	47,854
Becker	1,060	32,930	32,145
Beltrami	1,227	28,330	28,027
Benton	1,232	31,331	32,580
Big Stone	175	31,887	32,562
Blue Earth	2,011	33,678	33,778
Brown	885	33,609	33,778
Carlton	995	29,282	33,323
Carver	4,572	51,730	47,854
Cass	927	32,262	29,358
Chippewa	458	36,211	32,562
Chisago	1,666	33,029	30,081
Clay	1,744	31,449	32,145
Clearwater	213	25,617	28,027
Cook	186	34,715	33,323
Cottonwood	389	33,539	34,710
Crow Wing	1,859	30,288	29,358
Dakota	17,809	44,726	47,854
Dodge	693	35,044	36,387
Douglas	1,217	33,956	32,145
Faribault	570	37,704	33,778
Fillmore	666	31,600	36,387
Freeborn	1,032	32,767	36,387
Goodhue	1,693	36,740	36,387
Grant	192	31,964	32,145
Hennepin	63,298	54,695	47,854
Houston	687	34,743	36,387
Hubbard	546	28,920	28,027
Isanti	1,271	32,690	30,081
Itasca	1,299	29,344	33,323
Jackson	372	33,755	34,710
Kanabec	456	27,833	30,081
Kandiyohi	1,493	35,752	33,438
Kittson	156	33,437	33,668
Koochiching	426	31,538	33,323
Lac qui Parle	252	34,028	32,562
Lake	395	35,543	33,323
Lake of the Woods	113	26,346	28,027
LeSueur	905	32,499	33,778

¹⁷ Unlike the remainder of the report, 2007 population was used in this table and in the maps on pages 114 and 115 to better reflect 2007 per capita income.

	Personal Income (millions)	County Per Capita Personal Income	Economic Development Region Per Capita Personal Income
Lincoln	\$188	\$31,628	\$34,710
Lyon	888	35,611	34,710
McLeod	1,201	32,356	33,438
Mahnomen	139	27,480	28,027
Marshall	323	32,981	33,668
Martin	791	38,137	33,778
Meeker	735	31,451	33,438
Mille Lacs	681	26,034	30,081
Morrison	953	28,916	29,358
Mower	1,332	34,678	36,387
Murray	323	37,339	34,710
Nicollet	1,107	34,553	33,778
Nobles	722	35,377	34,710
Norman	246	36,044	33,668
Olmsted	6,066	43,510	36,387
Otter Tail	1,775	30,382	32,145
Pennington	491	35,806	33,668
Pine	742	26,279	30,081
Pipestone	336	35,914	34,710
Polk	1,013	32,642	33,668
Pope	363	32,630	32,145
Ramsey	22,380	43,282	47,854
Red Lake	116	28,148	33,668
Redwood	527	33,230	34,710
Renville	541	32,826	33,438
Rice	1,901	30,153	36,387
Rock	325	34,264	34,710
Roseau	562	34,715	33,668
St. Louis	6,930	35,340	33,323
Scott	5,011	40,497	47,854
Sherburne	2,641	30,602	32,580
Sibley	487	31,854	33,778
Stearns	4,829	33,104	32,580
Steele	1,271	34,845	36,387
Stevens	353	36,198	32,145
Swift	301	26,451	32,562
Todd	635	26,063	29,358
Traverse	122	32,203	32,145
Wabasha	765	34,153	36,387
Wadena	353	25,983	29,358
Waseca	604	30,933	33,778
Washington	10,789	46,283	47,854
Watsonwan	342	29,967	33,778
Wilkin	223	33,253	32,145
Winona	1,647	32,975	36,387
Wright	3,948	33,809	32,580
Yellow Medicine	356	34,114	32,562
Metro	\$136,337	\$47,854	
Nonmetro	\$80,100	\$33,175	
Statewide	\$216,436	\$41,120	

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 2008 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 116 and 117, which are calculated using 2007 population.

		Per Capita (2008 Population)		
		Personal Income	Taxes	Aids/Credits
Northern Regions	Northwest (1)	\$33,900	\$1,870	\$3,255
	Headwaters (2)	27,979	1,638	3,245
	Arrowhead (3)	33,360	2,058	2,823
	West Central (4)	32,290	1,986	2,516
	Five (5)	29,390	1,919	2,631
	East Central (7E)	30,010	1,649	2,376
Southern Regions	Six East (6E)	33,523	1,957	2,509
	Upper MN Valley (6W)	32,873	2,024	3,199
	Central Minnesota (7W)	32,105	2,131	2,158
	Southwest (8)	35,002	1,883	2,924
	Nine (9)	33,804	1,983	2,404
	Southeastern MN (10)	36,313	2,151	2,293
Nonmetro Per Capita		\$33,130	\$2,004	\$2,524
Metro Per Capita		\$47,500	\$3,185	\$2,359
State Per Capita		\$40,930	\$2,834	\$2,434